JAINAM BROKING LIMITED
Consolidated Financial Statements for period 01/04/2023 to 31/03/2024

[700300] Disclosure of general information about company

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Name of company	JAINAM BROKING LIMITED	
Corporate identity number	U67120GJ2003PLC043162	
Permanent account number of entity	AABCJ3918N	
Address of registered office of company	P03-02C, P03-02D & P03-02E, 3rd Floor, WTC Tower (51A), Ro, ad 5E, Block 51, Zone 5, DTA, NA, GIFT CITY, Gandhinagar, Gujarat, 385355, India,	
Type of industry	Commercial and Industrial	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	

[700400] Disclosures - Auditors report

Details regarding auditors [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Auditors [Axis]	One
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Kothawade & Ladda
Name of auditor signing report	Tarun Soni
Firms registration number of audit firm	105339W
Membership number of auditor	450134
Address of auditors	14, Shridhar Smruti, Opp. Devki Nagar Eksar Road, Borivali (W), Mumbai, Maharashtra, 400103
Permanent account number of auditor or auditor's firm	AAAFK2419H
SRN of form ADT-1	F99269615
Date of signing audit report by auditors	26/09/2024
Date of signing of balance sheet by auditors	26/09/2024

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024
Disclosure in auditor’s report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (1)

Disclosure in auditor’s report explanatory [Text Block]

Independent Auditor`s Report

To the Members of Jainam Broking Limited

Report on the audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Jainam Broking Limited ("JBL" or "the Company" or "Holding Company" or "Parent Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and the Group's share of profit in its associate, which comprises the Consolidated Balance Sheet as at 31 March 2024 and the consolidated statement of profit and loss (including other comprehensive income), consolidated statement of change in equity and consolidated statement of cash flows for the year then ended and notes to the consolidated financial statements, including summary of significant accounting policies and other explanatory information. (hereinafter referred as "consolidated financial statements")

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of the other auditors on separate financial statements of the subsidiary and associate referred to in the Other Matters section below the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ('Ind AS') and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at 31 March 2024, and consolidated total comprehensive income (comprising of profit and other comprehensive income), its consolidated cash flows and the consolidated changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the consolidated financial statements section of our report. We are independent of the Group, its associate in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in the sub-paragraphs 2 of the Other Matters section below, is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated Financial Statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the company as it is an unlisted company.

Other Information

The Holding Company's Management and Board of Directors are responsible for the other information. The other information comprises the

information included in the Board's Report including Annexures to Board's Report, but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements do not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

Responsibility of Management and Those Charged with Governance for the Consolidated Financial Statements

The Holding Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the accounting Standards (Ind AS) specified under Section 133 of the Act read with the Companies (Indian Accounting standards) Rules, 2015 as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibility for the Audit of Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associate to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associate to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group and its associates to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities or business activities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the Consolidated Financial Statements, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

The comparative financial information of the Company for the year ended March 31, 2023 included in the consolidated financial statements, are based on the previously issued financial statements prepared in accordance with the Indian Accounting Standards (Ind AS) issued by the Institute of Chartered Accountants of India and other accounting principles generally accepted in India audited by Suresh I. Surana & Associates, Company`s previous auditor whose report for the year ended March 31, 2023 dated September 27, 2023, expressed an unmodified opinion on those consolidated financial statements.

We did not audit the financial statements of subsidiary, whose financial statements reflect total assets (before consolidation adjustments) of Rs. 164.76 lakhs as at March 31, 2024, total revenues (before consolidation adjustments) of Rs. (6.64) lakhs and total comprehensive income/(loss) (before consolidation adjustments) amounting to Rs. (17.30) lakhs for the year ended on that date, as considered in the consolidated financial statements. The consolidated Financial Statements also include the group share of net profit of Rs. 0.28 lakhs for the year ended March 31, 2024, as considered in consolidated financial statement in respect of associate whose financial statement is not audited by us. These financial statements have been audited by other auditor whose reports have been furnished to us by management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of the subsidiaries, is based solely on the reports of the other auditor.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditor.

Report on Other Legal and Regulatory Requirements

As required by paragraph 3(xxi) of the Companies (Auditor's Report) Order, 2020 ("CARO 2020"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we report that there are no qualifications or adverse remarks included by the

respective auditors in their CARO 2020 reports issued in respect of the standalone financial statements of the companies which are included in these Consolidated Financial Statements.

As required by Section 143(3) of the Act, Based on our audit and consideration of the reports, we report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.

In our opinion, proper books of account as required by law have been kept by the Group, its associate including relevant records relating to preparation of the aforesaid Consolidated Financial Statements have been kept so far as it appears from our examination of those books and the reports of the other auditors, except in relation to compliance with the requirements of audit trail, refer paragraph 3 below.

The consolidated balance sheet, the consolidated statement of profit and loss (including other comprehensive income), the consolidated statement of change in equity and the consolidated statement of cash flows dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the consolidated financial statements.

In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act.

On the basis of the written representations received from the directors of the Holding company as on 31st March, 2024 taken on record by the Board of Directors of the Holding and the reports of the statutory auditor of its subsidiary company and associate company, none of the directors of the Group companies, its associate company is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164(2) of the Act.

The modification relating to the maintenance of accounts and other matters connected therewith, is as stated in paragraph (b) above.

With respect to the adequacy of the internal financial controls with reference to consolidated financial statements of the Group and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" which is based on the auditors' reports of the Holding, subsidiary company and associate company. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of internal financial controls with reference to Consolidated Financial Statements of those companies.

With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us and based on the auditor's reports of subsidiary company and associate company, the remuneration paid by the Parent and such subsidiary company and associate company to their respective directors during the year is in accordance with the provisions of Section 197 read with Schedule V of the Act.

With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us and based on the auditor's reports of subsidiary company and associate company incorporated in India :

The Group has disclosed the impact of pending litigations on its financial position in its consolidated financial statements - Refer Note 34 to the consolidated financial statements.

The Group does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

There were no amounts which were required to be transferred to Investor Education and protection fund by the Group.

(a)The respective Managements of the Holding Company and its subsidiary and associate whose financial statements have been audited under the Act have represented to us that, to the best of their knowledge and belief, as disclosed in the notes to the accounts, no funds (which

are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company or any of such subsidiaries to or in any other persons or entities, including foreign

entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

The dividend declared and paid, if any, during the year by the Holding Company is in

compliance with Section 123 of the Act.

Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2024, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.(b)The respective Managements of the Holding Company, its subsidiary and associate whose financial statements have been audited under the Act have represented to us that, to the best of their knowledge and belief, as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been received by the Company or any of such subsidiaries from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company or any of such subsidiaries company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c)Based on audit procedures, that has been considered reasonable and appropriate in the circumstances, performed by us, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) above contain any material misstatement.

In respect of subsidiary, certain accounting software used by the subsidiary for maintaining their books of account for the year ended 31st March, 2024 did not have a feature of recording audit trail (edit log) facility, as reported by the respective auditor.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 01, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

For Kothawade & Laddha

Chartered Accountants Firm's Registration Number: 105339W

Tarun Soni

Partner

Membership No.: 450134

UDIN No:

Date:

Place:

Annexure A to the Independent Auditor's Report

(Referred to in paragraph 2 (f) under the "Report on Other Legal and Regulatory Requirements" of our report to the Members of Jainam Broking Limited of even date)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to consolidated financial statements of Jainam Broking Limited ("the Holding Company") as of 31 March 2024 in conjunction with our audit of consolidated financial statements of the Company for the year ended on that date. Reporting on internal financial controls over financial reporting is not applicable to the subsidiary and associate company as per the standalone financial statements of the said subsidiary and associate company.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding company, its subsidiary and associate company, are responsible for establishing and maintaining internal financial controls based on the internal control with reference to financial statements criteria established by the Holding company, its subsidiary and associate company, which are incorporated in India, considering the essential components of internal control stated in the Guidance Note on Audit of Internal financial controls over financial reporting ("the Guidance Note") issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective entity's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the internal financial controls with reference to financial statements of the Holding Company, its subsidiaries and associate company based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by the ICAI and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgements, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial control system with reference to financial statements of the Holding Company and its subsidiaries.

Meaning of Internal Financial Controls over Financial Reporting

A Company`s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statements for external purposes in accordance with generally accepted accounting principles. A Company`s internal financial control over financial reporting includes those policies and procedures that

(1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of consolidated financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company`s assets that could have a material effect on the consolidated financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to further periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Holding Company, have, in all material respects, an adequate internal financial controls system with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at 31 March 2024, based on the internal control with reference to financial statements criteria established by the Holding Company, considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For Kothawade & Ladda

Chartered Accountants Firm's Registration Number: 105339W

Tarun Soni

Partner

Membership No.: 450134

UDIN No:

Date:

Place: Ahmedabad

[110000] Balance sheet

Unless otherwise specified, all monetary values are in Lakhs of INR

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	3,673.82	856.73	684.58
Investment property	13.32	13.32	
Goodwill	0	0	
Other intangible assets	1.45	3.92	7.7
Non-current financial assets [Abstract]			
Non-current investments	500.28	0	
Trade receivables, non-current	0	0	
Loans, non-current	0	0	
Other non-current financial assets	0	0	
Total non-current financial assets	500.28	0	
Deferred tax assets (net)	0	(A) 38.48	
Other non-current assets	0.77	1.17	
Total non-current assets	4,189.64	913.62	
Current assets [Abstract]			
Inventories	3.54	0	
Current financial assets [Abstract]			
Current investments	27,754.03	197.57	
Trade receivables, current	20,110.83	8,648.84	
Cash and cash equivalents	1,64,219.24	1,81,219.64	
Bank balance other than cash and cash equivalents	0	0	
Loans, current	6,130.27	3,505.53	
Other current financial assets	3,61,347.67	21,671.73	
Total current financial assets	5,79,562.04	2,15,243.31	
Other current assets	2,801.98	1,615.93	
Total current assets	5,82,367.56	2,16,859.24	
Total assets	5,86,557.2	2,17,772.86	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	4,474.8503	2,699.8877	2,553.4528
Other equity	1,60,874.55	54,524.3	
Total equity attributable to owners of parent	1,65,349.4	57,224.19	
Non controlling interest	0	0	
Total equity	1,65,349.4	57,224.19	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Trade payables, non-current	0	0	
Other non-current financial liabilities	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	189.32	165.15	
Deferred tax liabilities (net)	1,633.48	0	
Other non-current liabilities	0	0	
Total non-current liabilities	1,822.8	165.15	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	1,78,934.75	23,861.8	
Trade payables, current	2,06,627.43	1,30,760.18	
Other current financial liabilities	2,278.47	2,604.01	
Total current financial liabilities	3,87,840.65	1,57,225.99	
Other current liabilities	19,911.6	1,655.46	
Provisions, current	11,632.75	1,502.07	
Total current liabilities	4,19,385	1,60,383.52	
Total liabilities	4,21,207.8	1,60,548.67	
Total equity and liabilities	5,86,557.2	2,17,772.86	

Footnotes

(A) -0.02 adjustment

[210000] Statement of profit and loss

Earnings per share [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] 117.23	[INR/shares] 61.88	[INR/shares] 117.23	[INR/shares] 61.88
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 117.23	[INR/shares] 61.88	[INR/shares] 117.23	[INR/shares] 61.88
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 100.97	[INR/shares] 61.88	[INR/shares] 117.23	[INR/shares] 61.88
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 100.97	[INR/shares] 61.88	[INR/shares] 117.23	[INR/shares] 61.88

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	2,54,260.67	55,164.82
Other income	3,135.4	74.84
Total income	2,57,396.07	55,239.66
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	77.93	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3.54	0
Employee benefit expense	49,836.45	7,840.25
Finance costs	19,780.48	1,956.01
Depreciation, depletion and amortisation expense	419.28	189.84
Other expenses	1,35,438.31	22,905.88
Total expenses	2,05,548.91	32,891.98
Profit before exceptional items and tax	51,847.16	22,347.68
Exceptional items before tax	1.48	0
Total profit before tax	51,848.64	22,347.68
Tax expense [Abstract]		
Current tax	11,383.89	5,917.04
Deferred tax	1,650.66	-191.37
Total tax expense	13,034.55	5,725.67
Total profit (loss) for period from continuing operations	38,814.09	16,622.01
Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
Total profit (loss) for period	38,814.09	16,622.01
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	63.37	1.38
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	63.37	1.38
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Gains (losses) on exchange differences on translation, net of tax	2.93	8.81
Total other comprehensive income, net of tax, exchange differences on translation	2.93	8.81
Total other comprehensive income that will be reclassified to profit or loss, net of tax	2.93	8.81
Total other comprehensive income	66.3	10.19
Total comprehensive income	38,880.39	16,632.2
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	66.3	10.19
Total comprehensive income	38,880.39	16,632.2
Earnings per share explanatory [TextBlock]	Textual information (2) [See below]	Textual information (3) [See below]
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 117.23	[INR/shares] 61.88
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 117.23	[INR/shares] 61.88
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 100.97	[INR/shares] 61.88
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 100.97	[INR/shares] 61.88

Textual information (2)

Earnings per share explanatory [Text Block]

42	Earnings per share		
	The earnings per share are computed by dividing the net profit attributable to the equity shareholders for the year by the weighted average number of equity shares outstanding during the reporting year. The earnings per share is calculated as under :		
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
	Profit attributable to all equity holders	38,814.09	16,622.01
	Weighted average number of shares for basic EPS (A)	331.11	268.64
	Basic Earning Per Share (FV of Rs.10 each)	117.23	61.88
	Potential number of Equity share on account of conversion of Preference shares (B)	53.31	-
	Weighted average number of shares used in computing Diluted Earnings per Equity Share (A+B)	384.42	268.64
	Diluted Earning per share (in Rs.) (FV of Rs.10 each)	100.97	61.88
	Note:		
	The company has issued equity shares & preference shares during the year & accordingly weighted average method is used in calculation of basic & diluted earning per share.		

Textual information (3)

Earnings per share explanatory [Text Block]

Earnings per share		
The earnings per share are computed by dividing the net profit attributable to the equity shareholders for the year by the weighted average number of equity shares outstanding during the reporting year. The earnings per share is calculated as under :		
Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
Profit attributable to all equity holders	16,764.12	11,092.47
Weighted average number of shares for basic EPS (A)	268.64	233.34
Basic Earning Per Share (FV of Rs.10 each)	62.40	47.54
Potential number of Equity share on account of conversion of Preference shares (B)	-	4.59
Weighted average number of shares used in computing Diluted Earnings per Equity Share (A+B)	268.64	237.93
Diluted Earning per share (in Rs.) (FV of Rs.10 each)	62.40	46.62
Note:		
The Company has converted all of its preference shares into equity during the previous year ended on March 31, 2022 and accordingly, there are no preference shares which were required to be considered for the calculation of diluted earnings per share for the year ended March 31, 2023.		

[210000a] Statement of profit and loss

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	One		Three	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]				
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]				
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	(a) Re-measurement gains/(losses) on defined benefit plans	(a) Re-measurement gains/(losses) on defined benefit plans	Foreign Currency Translation Reserve	Foreign Currency Translation Reserve
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	84.68	1.84	2.93	8.81

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table] **..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	Two	
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	(b) Income tax relating to above items	(b) Income tax relating to above items
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-21.31	-0.46

[400200] Statement of changes in equity

Statement of changes in equity [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	36,028.51		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	38,814.09	16,622.01		38,814.09
Changes in comprehensive income components	2.93	8.81		2.93
Total comprehensive income	38,817.02	16,630.82		38,817.02
Other changes in equity [Abstract]				
Other additions to reserves	68,296.95	3,515.82		68,296.95
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0	0		0
Securities premium adjusted writing off preliminary expenses	0	0		0
Securities premium adjusted writing off discount expenses issue shares debentures	0	0		0
Securities premium adjusted premium payable redemption preference shares debentures	0	0		0
Securities premium adjusted purchase own shares other securities under section 68	0	0		0
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	719.97	539.98		719.97
Total final dividend appropriation	719.97	539.98		719.97
Total dividend appropriation	719.97	539.98		719.97
Other appropriations	43.75	0		43.75
Total appropriations for dividend, dividend tax and retained earnings	763.72	539.98		763.72
Other changes in equity, others	0	-1,110.87		0
Total other changes in equity	67,533.23	1,864.97		67,533.23
Total increase (decrease) in equity	1,06,350.25	18,495.79		1,06,350.25
Other equity at end of period	1,60,874.55	54,524.3	36,028.51	1,60,874.55

Statement of changes in equity [Table] **..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Share application money pending allotment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	36,028.51		0	1,110.87
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	16,622.01		0	0
Changes in comprehensive income components	8.81		0	0
Total comprehensive income	16,630.82		0	0
Other changes in equity [Abstract]				
Other additions to reserves	3,515.82		0	0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0		0	0
Securities premium adjusted writing off preliminary expenses	0		0	0
Securities premium adjusted writing off discount expenses issue shares debentures	0		0	0
Securities premium adjusted premium payable redemption preference shares debentures	0		0	0
Securities premium adjusted purchase own shares other securities under section 68	0		0	0
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	539.98			
Total final dividend appropriation	539.98			
Total dividend appropriation	539.98			
Other appropriations	0			
Total appropriations for dividend, dividend tax and retained earnings	539.98			
Other changes in equity, others	-1,110.87		0	-1,110.87
Total other changes in equity	1,864.97		0	-1,110.87
Total increase (decrease) in equity	18,495.79		0	-1,110.87
Other equity at end of period	54,524.3	36,028.51	0	0

Statement of changes in equity [Table] **..(3)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Share application money pending allotment [Member]	Reserves [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		0	34,898.22	
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy		0	0	
Correction of prior period errors		0	0	
Adjustments to equity for restatement		0	0	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		38,814.09	16,622.01	
Changes in comprehensive income components		0	0	
Total comprehensive income		38,814.09	16,622.01	
Other changes in equity [Abstract]				
Other additions to reserves		68,296.95	3,515.82	
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted		0	0	
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Final dividend appropriation [Abstract]				
Final equity dividend appropriation		719.97	539.98	
Total final dividend appropriation		719.97	539.98	
Total dividend appropriation		719.97	539.98	
Other appropriations		43.75	0	
Total appropriations for dividend, dividend tax and retained earnings		763.72	539.98	
Other changes in equity, others		0.01	0	
Total other changes in equity		67,533.24	2,975.84	
Total increase (decrease) in equity		1,06,347.33	19,597.85	
Other equity at end of period	1,110.87	1,60,843.4	54,496.07	34,898.22

Statement of changes in equity [Table] **..(4)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Securities premium reserve [Member]			General reserve [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	4,386.31		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Changes in comprehensive income components	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves	68,233.58	3,514.44		0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0	0		
Securities premium adjusted writing off preliminary expenses	0	0		
Securities premium adjusted writing off discount expenses issue shares debentures	0	0		
Securities premium adjusted premium payable redemption preference shares debentures	0	0		
Securities premium adjusted purchase own shares other securities under section 68	0	0		
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Other changes in equity, others	0.01	-0.01		
Total other changes in equity	68,233.59	3,514.43		0
Total increase (decrease) in equity	68,233.59	3,514.43		0
Other equity at end of period	76,134.33	7,900.74	4,386.31	8.64

Statement of changes in equity [Table] **..(5)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	General reserve [Member]		Retained earnings [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	8.64		0	30,503.27
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		38,814.09	16,622.01
Changes in comprehensive income components	0		0	0
Total comprehensive income	0		38,814.09	16,622.01
Other changes in equity [Abstract]				
Other additions to reserves	0		63.37	1.38
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Final dividend appropriation [Abstract]				
Final equity dividend appropriation			719.97	539.98
Total final dividend appropriation			719.97	539.98
Total dividend appropriation			719.97	539.98
Other appropriations			43.75	0
Total appropriations for dividend, dividend tax and retained earnings			763.72	539.98
Other changes in equity, others				0.01
Total other changes in equity	0		-700.35	-538.59
Total increase (decrease) in equity	0		38,113.74	16,083.42
Other equity at end of period	8.64	8.64	84,700.43	46,586.69

Statement of changes in equity [Table] **..(6)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Retained earnings [Member]	Remeasurements of defined benefit plans [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		0	41.24	
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy		0	0	
Correction of prior period errors		0	0	
Adjustments to equity for restatement		0	0	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		63.37	1.38	
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted		0	0	
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Total other changes in equity		63.37	1.38	
Total increase (decrease) in equity		63.37	1.38	
Other equity at end of period	30,503.27	105.99	42.62	41.24

Statement of changes in equity [Table] **..(7)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Other retained earning [Member]			Other equity components [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	30,462.03		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	38,814.09	16,622.01		0
Changes in comprehensive income components	0	0		2.93
Total comprehensive income	38,814.09	16,622.01		2.93
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares				0
Securities premium adjusted writing off preliminary expenses				0
Securities premium adjusted writing off discount expenses issue shares debentures				0
Securities premium adjusted premium payable redemption preference shares debentures				0
Securities premium adjusted purchase own shares other securities under section 68				0
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves		0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	719.97	539.98		
Total final dividend appropriation	719.97	539.98		
Total dividend appropriation	719.97	539.98		
Other appropriations	(A) 43.75	0		
Total appropriations for dividend, dividend tax and retained earnings	763.72	539.98		
Other changes in equity, others		0.01		-0.01
Total other changes in equity	-763.72	-539.97		-0.01
Total increase (decrease) in equity	38,050.37	16,082.04		2.92
Other equity at end of period	84,594.44	46,544.07	30,462.03	31.15

(A) final dividend on preference shares

Statement of changes in equity [Table] **..(8)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Other equity components [Member]		Other comprehensive income, others [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	19.42		0	19.42
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Changes in comprehensive income components	8.81		2.93	8.81
Total comprehensive income	8.81		2.93	8.81
Other changes in equity [Abstract]				
Other additions to reserves			0	
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0		0	0
Securities premium adjusted writing off preliminary expenses	0		0	0
Securities premium adjusted writing off discount expenses issue shares debentures	0		0	0
Securities premium adjusted premium payable redemption preference shares debentures	0		0	0
Securities premium adjusted purchase own shares other securities under section 68	0		0	0
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Other changes in equity, others			-0.01	
Total other changes in equity	0		-0.01	0
Total increase (decrease) in equity	8.81		2.92	8.81
Other equity at end of period	28.23	19.42	31.15	28.23

Statement of changes in equity [Table] **..(9)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Other comprehensive income, others [Member]
	31/03/2022
Other equity [Abstract]	
Statement of changes in equity [Line items]	
Equity [Abstract]	
Changes in equity [Abstract]	
Other equity at end of period	19.42

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on changes in equity [TextBlock]	Textual information (4) [See below]	Textual information (5) [See below]

Textual information (4)

Disclosure of notes on changes in equity [Text Block]

Particulars	As at 31-03-2024	As at 31-03-2023
Securities Premium		
Opening Balance	7,900.74	4,386.31
Add: On Conversion of Preference Shares into Equity Shares	-	-
Add: On issue of Preference Shares	34,125.00	3,514.44
Add: On issue of equity shares	34,108.58	-
Closing Balance (a)	76,134.33	7,900.74
General Reserve		
Opening Balance	8.64	8.64
(-) Dividend (Including Dividend Distribution Tax)	-	-
Closing Balance (b)	8.64	8.64
Surplus/ (Deficit) of Profit and Loss		
Opening Balance	46,544.07	30,462.03
Ind AS Adjustments		
(+) Profit During The Year	38,814.09	16,622.01
(-) Last year adjustment	-	-
(-) Surplus utilised for issue of fully paid bonus shares	-	-
(-) Dividend Paid	(763.72)	(539.98)
Closing Balance (c)	84,594.44	46,544.07
Other comprehensive income:		
Foreign currency translation reserve		
Balance at the beginning	28.22	19.42
Add: Exchange differences in translating the financial statements of foreign operations	2.93	8.81
Closing Balance (d)	31.15	28.22
Acturial gain/(Loss) from defined benefit obligation		
Opening Balance	42.62	41.24
Ind AS Adjustments	-	-
(+) Re-measurement gains/(losses) on defined benefit plans (Net of Tax)	63.37	1.38
Closing Balance (e)	105.99	42.62

Total (a+b+c+d+e)	1,60,874.55	54,524.30

Textual information (5)

Disclosure of notes on changes in equity [Text Block]

21	OTHER EQUITY			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Securities Premium			
	Opening Balance	4,386.31	1,036.05	1,036.05
	Add: On Conversion of Preference Shares into Equity Shares	-	829.50	-
	Add: On issue of equity shares	3,514.44	4,386.31	-
	Less: Surplus utilised for issue of fully paid bonus shares	-	(983.55)	-
	Less: Premium Utilized for issuing Equity shares to Preference shareholders	-	(52.50)	-
	Less: On Conversion of Preference Shares into Equity Shares	-	(829.50)	-
	Closing Balance (a)	7,900.74	4,386.31	1,036.05
	Premium on Equity Shares	154.05	154.05	154.05
	(+) On Conversion of Preference Shares into Equity Shares	829.50	829.50	-
	(+) On issue of equity shares	6,917.20	3,402.76	-
	Premium on Preference Shares	882.00	882.00	882.00
	(-) Premium Utilized for Issuing Equity Share to Preference Shareholders	- 52.50	(52.50)	-
	(-) On Conversion of Preference Shares into Equity Shares	- 829.50	(829.50)	-
	Closing Balance (a)	7,900.74	4,386.31	1,036.05
	General Reserve			
	Opening Balance	8.64	8.64	8.64
	(+/-) Adjustment for prior period Dividend Distribution Tax			
	(-) Dividend (Including Dividend Distribution Tax)	-	-	
	Closing Balance (b)	8.64	8.64	8.64
	Surplus/ (Deficit) of Profit and Loss			
	Opening Balance	30,462.03	20,563.93	19,705.87
	Ind AS Adjustments	-	-	858.06
	(+) Profit During The Year	16,622.01	11,172.35	-
	(-) Surplus utilised for issue of fully paid bonus shares	-	(1,274.25)	-
	(-) Dividend Paid	(539.98)	-	-
		-		
	Closing Balance (c)	46,544.07	30,462.03	20,563.93

	Other comprehensive income:			
	Foreign currency translation reserve			
	Balance at the beginning	19.42	14.22	14.22
	Add: Exchange differences in translating the financial statements of foreign operations	8.81	5.20	-
	Closing Balance (d)	28.22	19.42	14.22
	Acturial gain/(Loss) from defined benefit obligation			
	Opening Balance	41.24	(19.93)	-
	Ind AS Adjustments	-	-	(19.93)
	(+) Re-measurement gains/(losses) on defined benefit plans (Net of Tax)	1.38	61.17	-
	Closing Balance (e)	42.62	41.24	(19.93)
	Total (a+b+c+d+e)	54,524.30	34,917.64	21,602.91

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	51,848.64	22,347.68	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	1,795.52	1,250.55	
Adjustments for decrease (increase) in inventories	-3,46,818.76	-5,286.76	
Adjustments for decrease (increase) in trade receivables, current	-11,461.99	7,230.72	
Adjustments for decrease (increase) in other current assets	(A) -3,810.39	-1,486.59	
Adjustments for other financial assets, current	7,139.27	-5,699.94	
Adjustments for increase (decrease) in trade payables, current	75,867.25	57,553.4	
Adjustments for increase (decrease) in other current liabilities	28,377.16	-388.87	
Adjustments for depreciation and amortisation expense	419.28	189.84	
Adjustments for provisions, current	33.83	46.34	
Adjustments for other financial liabilities, current	85.33	-721.82	
Adjustments for unrealised foreign exchange losses gains	2.93	0	
Other adjustments for which cash effects are investing or financing cash flow	0	-5.92	
Other adjustments for non-cash items	0	52.47	
Total adjustments for reconcile profit (loss)	-2,48,370.57	52,733.42	
Net cash flows from (used in) operations	-1,96,521.93	75,081.1	
Dividends received	-1,638.61	-91.18	
Interest paid	-5,342.44	-569.97	
Interest received	-15,548.95	-21,433.41	
Income taxes paid (refund)	11,362.58	5,903.15	
Other inflows (outflows) of cash	(B) 63.38	0	
Net cash flows from (used in) operating activities	-2,19,666.25	48,223.33	
Cash flows from used in investing activities [Abstract]			
Purchase of property, plant and equipment	3,233.9	356.89	
Dividends received	1,638.61	91.18	
Interest received	15,548.95	21,433.41	
Other inflows (outflows) of cash	(C) -28,056.73	(D) -197.55	
Net cash flows from (used in) investing activities	-14,103.07	20,970.15	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	70,008.55	2,550	
Proceeds from borrowings	1,55,072.95	23,861.8	
Repayments of borrowings	0	0	
Dividends paid	763.72	539.98	
Interest paid	5,342.44	569.97	
Other inflows (outflows) of cash	-2,206.42	-5,294.15	
Net cash flows from (used in) financing activities	2,16,768.92	20,007.7	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-17,000.4	89,201.18	
Effect of exchange rate changes on cash and cash equivalents [Abstract]			
Effect of exchange rate changes on cash and cash equivalents	0	0.01	
Net increase (decrease) in cash and cash equivalents	-17,000.4	89,201.19	
Cash and cash equivalents cash flow statement at end of period	1,64,219.24	1,81,219.64	92,018.45

Footnotes

(A) Non Financial asset and short term loans advances

(B) - Acturial gain/(Loss) from defined benefit obligation

(C) Investments in Treasury Bills

(D) Investments in Treasury Bills

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of significant accounting policies [TextBlock]	Textual information (6) [See below]	Textual information (7) [See below]
Description of accounting policy for borrowing costs [TextBlock]	Textual information (8) [See below]	Textual information (9) [See below]
Description of accounting policy for borrowings [TextBlock]		
Description of accounting policy for cash flows [TextBlock]	Textual information (10) [See below]	Textual information (11) [See below]
Description of accounting policy for contingent liabilities and contingent assets [TextBlock]	Textual information (12) [See below]	Textual information (13) [See below]
Description of accounting policy for deferred income tax [TextBlock]	Textual information (14) [See below]	Textual information (15) [See below]
Description of accounting policy for depreciation expense [TextBlock]	Textual information (16) [See below]	Textual information (17) [See below]
Description of accounting policy for determining components of cash and cash equivalents [TextBlock]	Textual information (18) [See below]	Textual information (19) [See below]
Description of accounting policy for dividends [TextBlock]	Textual information (20) [See below]	Textual information (21) [See below]
Description of accounting policy for earnings per share [TextBlock]	Textual information (22) [See below]	Textual information (23) [See below]
Description of accounting policy for employee benefits [TextBlock]	Textual information (24) [See below]	Textual information (25) [See below]
Description of accounting policy for fair value measurement [TextBlock]	Textual information (26) [See below]	Textual information (27) [See below]
Description of accounting policy for fee and commission income and expense [TextBlock]	Textual information (28) [See below]	Textual information (29) [See below]
Description of accounting policy for finance income and costs [TextBlock]	Textual information (30) [See below]	Textual information (31) [See below]
Description of accounting policy for financial assets [TextBlock]	Textual information (32) [See below]	Textual information (33) [See below]
Description of accounting policy for financial instruments [TextBlock]	Textual information (34) [See below]	Textual information (35) [See below]
Description of accounting policy for financial instruments at fair value through profit or loss [TextBlock]	Textual information (36) [See below]	Textual information (37) [See below]
Description of accounting policy for financial liabilities [TextBlock]	Textual information (38) [See below]	Textual information (39) [See below]
Description of accounting policy for foreign currency translation [TextBlock]	Textual information (40) [See below]	Textual information (41) [See below]
Description of accounting policy for functional currency [TextBlock]	Textual information (42) [See below]	Textual information (43) [See below]
Description of accounting policy for impairment of assets [TextBlock]	Textual information (44) [See below]	Textual information (45) [See below]
Description of accounting policy for impairment of financial assets [TextBlock]	Textual information (46) [See below]	Textual information (47) [See below]
Description of accounting policy for impairment of non-financial assets [TextBlock]	Textual information (48) [See below]	Textual information (49) [See below]
Description of accounting policy for income tax [TextBlock]	Textual information (50) [See below]	Textual information (51) [See below]
Description of accounting policy for intangible assets and goodwill [TextBlock]	Textual information (52) [See below]	Textual information (53) [See below]
Description of accounting policy for intangible assets other than goodwill [TextBlock]	Textual information (54) [See below]	Textual information (55) [See below]
Description of accounting policy for interest income and expense [TextBlock]	Interest income Interest income is recognized on accrual basis in Statement of profit and loss for all financial instruments measured at amortised cost.	Interest income Interest income is recognized on accrual basis in Statement of profit and loss for all financial instruments measured at amortised cost. />
Description of accounting policy for investment property [TextBlock]	Textual information (56) [See below]	Textual information (57) [See below]

Description of accounting policy for leases [TextBlock]	Textual information (58) [See below]	Textual information (59) [See below]
Description of accounting policy for non-current assets or disposal groups classified as held for sale [TextBlock]	Textual information (60) [See below]	Textual information (61) [See below]
Description of accounting policy for property, plant and equipment [TextBlock]	Textual information (62) [See below]	Textual information (63) [See below]
Description of accounting policy for provisions [TextBlock]	Textual information (64) [See below]	Textual information (65) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (66) [See below]	Textual information (67) [See below]
Description of accounting policy for repairs and maintenance [TextBlock]	All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.	All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred. />
Description of accounting policy for segment reporting [TextBlock]	Textual information (68) [See below]	Textual information (69) [See below]
Description of accounting policy for subsidiaries [TextBlock]	Investment in subsidiaries is carried at deemed cost as per Ind AS 27	Investment in Subsidiaries Investments in subsidiaries is recognized at cost as per Ind AS 27. />

Textual information (6)

Disclosure of significant accounting policies [Text Block]

Corporate Information

Jainam Broking Limited (formerly known as Jainam Share Consultants Private Limited) was originally incorporated on November 10, 2003 under the Companies Act, 1956. The Company is converted into public limited company w.e.f. November 09, 2021 via a Certificate of Incorporation, issued by Registrar of Companies, Ahmedabad, Gujarat.

The Company has memberships of major stock exchanges of India viz. National Stock Exchange of India Ltd. (NSE), National Commodity and Derivatives Exchange Limited (NCDEX), Multi Commodity Exchange of India Limited (MCX), BSE Limited (BSE) and Metropolitan Stock Exchange Ltd (MSEL). The Company is also registered as a Depository Participant (DP) with Central Depository Services (I) Limited (CDSL).

The Company's registered office is situated at P03-02C, P03-02D & P03-02E, 3rd Floor, WTC Tower (51A), Road 5E, Block 51, Zone 5, DTA, NA Gift City, Gandhinagar, 385355 and corporate office situated at Jainam House Plot No. 42, Near Shardayatan School, Piplod, Surat, 395007.

The Company is engaged in the business of stock and commodity broking, providing margin trading facility, depository services and distribution of mutual funds, to its clients; and earns brokerage, fees, commission and interest income thereon. The Company is also into securities trading business including derivative instruments.

The Company offers a wide range of services to its client's like Equity Trading, Derivatives Trading, Currency Trading, Depository Services, Online Trading, Mutual Fund, Insurance, Bonds, IPO etc.

Summary of Material accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of Preparation

Compliance with Ind AS

The consolidated financial statements relate to the Company and its subsidiary (together 'the Group' or "the Company") and the Group's share of profit in its associate company. The consolidated financial statement of the Group comply in all material respect with Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and other accounting principles generally accepted in India (collectively referred to as "Indian GAAP").

These consolidated financial statements are prepared under the historical cost convention on the accrual basis except for certain financial assets and liabilities and defined benefit plan liabilities being measured at fair value. Also terminologies and classification of certain items has been changed as recommended by management.

The classification of assets and liabilities of the Group is done into current and non-current based on the operating cycle of the business of the Group. The operating cycle of the business of the Group is less than twelve months and therefore all current and non-current classifications are done based on the status of reliability and expected settlement of the respective asset and liability within a period of twelve months from the reporting date as required by Schedule III to the Companies Act, 2013. Accounting policies have been consistently applied except where newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Presentation of Financial Statements

The Group's Consolidated financial statements are presented in Indian Rupees, which is also its functional currency and all values are rounded to the nearest lakhs, except when otherwise indicated.

The Company is covered under the definition of Non-Banking Financial Company as defined in Companies (Indian Accounting Standards) (Amendment) Rules, 2016. As per the format prescribed under Division III of Schedule III to the Companies Act, 2013, the Group presents the Balance Sheet, the Statement of Profit and Loss and the Statement of Changes in Equity in the order of liquidity. A maturity analysis of recovery or settlement of assets and liabilities within 12 months after the reporting date and more than 12 months after the reporting date is presented in Note 38.

Basis of consolidation

The subsidiaries are entities controlled by the Holding company. The Holding company controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

The Group combines the financial statements of the parent and its subsidiaries line by line adding together like items of assets, liabilities, equity, income and expenses. Intra-Group transactions, balances and unrealised gains on transactions between entities within the Group are eliminated. Similarly, unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset.

The consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the Group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that Group member's financial statements in preparing the consolidated financial statements to ensure conformity with the Group's accounting policies. However, no subsidiary or associate company have followed different accounting policies than those followed by the Group for the preparation of these consolidated financial statements.

Details of Subsidiaries:

Name	Country of Incorporation	% Holding as on March 31, 2024	% Holding as on March 31, 2023
Jainam IFSC Mavens Private Limited	India	100%	100%

Details of Associates:

Name	Country of Incorporation	% Holding as on March 31, 2024	% Holding as on March 31, 2023

Jainam IFSC Mavens Private Limited

India

49.85%

-

The principal place of business of the entities mentioned above is the same as the respective country of incorporation.

Use of Estimates and Judgments

Preparation of Consolidated financial statements in conformity with Ind AS requires management to make estimates, judgments, and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities (including contingent liabilities) and disclosures as of the date of financial statements and the reported amounts of revenue and expenses for the reporting period. Actual results could differ from these estimates. Accounting estimates and underlying assumptions are reviewed on an ongoing basis and could change from period to period. Appropriate changes in estimates are recognized in the period in which the Group becomes aware of the changes in circumstances surrounding the estimates. Any revisions to accounting estimates are recognized prospectively in the period in which the estimate is revised and future periods.

The Group makes certain judgments and estimates for valuation and impairment of financial instruments, useful life of property, plant and equipment, deferred tax assets / liabilities and retirement benefit obligations. Management believes that the estimates used in the preparation of the consolidated financial statements are prudent and reasonable.

Revenue Recognition

The Group recognizes revenue from contracts with customers based on a five step model asset out in Ind AS 115, Revenue from Contracts with Customers, to determine when to recognize revenue and at what amount. Revenue is measured based on the consideration specified in the contract with a customer. Revenue from contracts with customers is recognised when services are provided and it is highly probable that a Material reversal of revenue is not expected to occur.

Revenue is measured at fair value of the consideration received or receivable. Revenue is recognized when (or as) the Group satisfies a performance obligation by transferring a promised service (i.e. an asset) to a customer. An asset is transferred when (or as) the customer obtains control of that asset.

When (or as) a performance obligation is satisfied, the Group recognizes as revenue the amount of the transaction price (excluding estimates of variable consideration) that is allocated to that performance obligation.

The Group applies the five-step approach for recognition of revenue:

Identification of contract(s) with customers;Identification of the separate performance obligations in the contract;Determination of transaction price;Allocation of transaction price to the separate performance obligations; andRecognition of revenue when (or as) each performance obligation is satisfied

Brokerage income

It is recognized on trade date basis and is exclusive of goods and service tax and securities transaction tax (STT) wherever applicable.

Fee & Commission income

Fees based income on services is recognised as earned on a pro-rata basis over the term of the contract. Commissions from distribution of financial products are recognised upon allotment of the securities to the applicant or as the case may be.

Depository income

Income from services rendered on behalf of depository is recognised upon rendering of the services, in accordance with the terms of contract.

Interest income

Interest income is recognized on accrual basis in Statement of profit and loss for all financial instruments measured at amortised cost.

Dividend income

Dividend income is recognized in the statement of profit or loss on the date that the Group`s right to receive payment is established.

Income on Trading of Shares and Securities

Gains / losses on dealing in securities are recognized on a trade date basis.

Property, Plant and Equipment

Measurement at recognition

Property plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Subsequent costs are included in the asset's carrying amount.

Subsequent costs are included in the asset`s carrying amount or recognized as a separate asset, as appropriate, only when it is probable that

future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation methods, estimated useful lives and residual value:

Depreciation is calculated using the Written down value method to allocate their cost, net of their residual values, over their estimated useful life prescribed under Schedule II to the Companies Act, 2013. The estimated useful lives of assets are as follows:

Assets	Useful life of Assets
Building (Office Premises)	60
Plant, Machinery and Equipments	15
Furniture and Fixtures	10
Office Equipments	5
Computers and Servers	3-6
Vehicles	8
Softwares	3

Depreciation is provided on a Written down value basis from the date the asset is ready for its intended use. In respect of assets sold, depreciation is provided up to the date of disposal.

The residual values, estimated useful lives and methods of depreciation of property, plant and equipment are reviewed at the end of each financial year and changes if any, are accounted for on a prospective basis

Capital work-in-progress and Capital advances:

Cost of the assets not ready for intended use, as on reporting date, is shown as capital work in progress. Advances given towards acquisition of fixed assets outstanding at each reporting date are shown as other non-financial assets. Depreciation is not recorded on capital work in-progress until construction and installation is completed and assets are ready for its intended use.

Derecognition:

The carrying amount of an item of property, plant and equipment is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Gains and losses on disposals are determined by comparing proceeds with carrying amount and are recognized in the statement of profit and loss in the year when the asset is derecognized.

The date of disposal of an item of property, plant and equipment is the date the recipient obtains control of that item in accordance with the requirements for determining when the performance obligation is satisfied in Ind AS 115.

Investment Property

Investment Property is property held to earn rentals and for capital appreciation. Investment property is measured initially at cost including transaction cost. Subsequent to initial recognition, investment property is measured in accordance with Ind AS 16 requirements for cost model. As investment property is derecognized upon disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from the disposal. Any gain or loss arising on de-recognition of the property is included in profit or loss in the period in which property is recognized.

Intangible Asset

Intangible assets are recognized where it is probable that the future economic benefit attributable to the assets will flow to the Group and its cost can be reliably measured. Intangible assets are stated at cost of acquisition less accumulated amortization and impairment, if any. Software and system development expenditure are capitalized at cost of acquisition including the cost attributable to readying the asset for use. The useful life of these intangible asset is estimated at 3 years with 5% residual value. Any expenses on such software for support and maintenance payable annually are charged to the statement of profit and loss.

Subsequent costs are included in the asset`s carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

Amortization:

The Group amortizes intangible assets on a written down value basis over their estimated useful life. The Group provides pro-rata amortization from the day the asset is put to use.

Derecognition:

The carrying amount of an intangible asset is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Gains and losses on disposals are determined by comparing proceeds with carrying amount and are recognized in the statement of profit and loss when the asset is derecognized.

Financial Instruments

Initial recognition and measurement:

Financial assets and financial liabilities are recognized when the entity becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities, with the exception of loans, debt securities, deposits, and borrowings are initially recognized on trade-date, the date on which the Group commits to purchase or sell the asset.

Recognized financial instruments are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

Classification and subsequent measurement:

All recognized financial assets are subsequently measured at either amortised cost or fair value depending on their respective classification.

Based on the business model, the contractual characteristics of the financial assets and specific elections where appropriate, the Group classifies and measures the financial assets in the following categories:

Amortised cost;Fair value through other comprehensive income (FVOCI);Fair value through profit or loss (FVTPL)

Amortised Cost

The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

Fair value through other comprehensive income (FVOCI)

The Group classifies the financial assets as FVOCI if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the Group's business model is achieved by both collecting contractual cash flow and selling financial assets. In case of debt instruments measured at FVOCI, changes in fair value are recognised in other comprehensive income. The impairment gains or losses, foreign exchange gains or losses and interest calculated using the effective interest method are recognised in profit or loss. On de-recognition, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss as a reclassification adjustment. In case of equity instruments irrevocably designated at FVOCI, gains / losses including relating to foreign exchange, are recognised through other comprehensive income. Further, cumulative gains or losses previously recognised in other comprehensive income remain permanently in equity and are not subsequently transferred to profit or loss on derecognition.

Fair value through profit or loss (FVTPL)

The financial assets are classified as FVTPL if these do not meet the criteria for classifying at amortised cost or FVOCI. Further, in certain cases to eliminate or Materially reduce a measurement or recognition inconsistency (accounting mismatch), the Group irrevocably designates certain financial instruments at FVTPL at initial recognition. In case of financial assets measured at FVTPL, changes in fair value are recognised in profit or loss.

Profit or loss on sale of investments is determined on the basis of first-in-first-out (FIFO) basis.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, orIn the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

Based on the Group's business model for managing the investments, the Group has classified its investments and securities for trade at FVTPL. Investment in subsidiaries is carried at deemed cost as per Ind AS 27.

Financial liabilities are carried at amortised cost using the effective interest rate method. For trade and other payables the carrying amount approximates the fair value due to short maturity of these instruments.

Impairment of Financial Assets:

In accordance with Ind AS 109, the Group applies expected credit loss model (ECL) for measurement and recognition of impairment loss. The Group recognises lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. At each reporting date, the Group assesses whether the loans have been impaired. The Group is exposed to credit risk when the customer defaults on his contractual obligations. For the computation of ECL, the loan receivables are classified into three stages based on the default and the aging of the outstanding.

If the amount of an impairment loss decreases in a subsequent period, and the decrease can be related objectively to an event occurring after the impairment was recognised, the excess is written back by reducing the loan impairment allowance account accordingly. The write-back is recognised in the statement of profit and loss.

The Group recognises life time expected credit loss for trade receivables and has adopted the simplified method of computation as per Ind AS 109.

Leases

Company as a Lessee

The determination of whether an arrangement is a lease, or contains a lease, is based on the substance of the arrangement and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset or assets or whether the arrangement conveys a right to use the asset. The Group assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified assets, the Group assess whether (i) the contract involves the use of an identified assets; (ii) the Group has substantially all the economic benefits from use of the assets through the period of the lease and (iii) the Group has the right to direct the use of the asset.

At the date of commencement of the lease, the Group recognizes a right-of-use assets (ROU) and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of 12 month or less (short-term leases) and low value leases. For these short-term and low value leases, the Group recognizes the lease payments as an operating expense on a straight-line basis over the term of the

lease.

Certain lease arrangements includes the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised.

The cost of the right-of-use assets comprises the amount of the initial measurement of the lease liability, any lease payments made at or before the inception date of the lease, less any lease incentives received. Subsequently, the right-of-use assets is measured at cost less any accumulated depreciation and accumulated impairment losses, if any. The right-of-use assets is depreciated using the straight line method from the commencement date over the shorter of lease term or useful life of right-of use assets.

For lease liabilities at inception, the Group measures the lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate is readily determined. If that rate is not readily determined the lease payments are discounted using the incremental borrowing rate.

(B) Company as a Lessor

Leases for which the Group is a lessor is classified as a finance or operating lease. Whenever the term of the lease transfers substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.

Amounts due from lessees under finance leases are recorded as receivables at the Group's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease. For operating leases, rental income is recognized on a straight-line basis over the term of the relevant lease.

Cash and Cash Equivalents

Cash and cash equivalents includes cash at banks and on hand, demand deposits with banks, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an im material risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents cash and short-term deposits are considered integral part of the Group's cash management.

Impairment of Non-Financial Assets

The Group assesses at each balance sheet date whether there is any indication that an asset may be impaired. An asset is impaired when the carrying amount of the asset exceeds its recoverable amount. An impairment loss is charged to the Statement of Profit and Loss in the period

in which an asset is identified as impaired. An impairment loss is reversed to the extent that the asset`s carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had previously been recognized.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

Retirement and Other Employee Benefits

Provident Fund

Retirement benefit in the form of provident fund, is a defined contribution scheme. The Group has no obligation, other than the contribution payable to the provident fund. The Group recognizes contribution payable to the provident fund scheme as an expense, when an employee renders the related service.

Gratuity Plan

Every employee is entitled to a benefit equivalent to 15 days salary last drawn for each completed year of service in line with The Payment of Gratuity Act, 1972. The same is payable at the time of separation from the Group or retirement, whichever is earlier. The benefit vest after five years of continuous service.

The Group's gratuity scheme is a defined benefit plan. The Group's net obligation in respect of the gratuity benefit scheme is calculated by estimating the amount of future benefit that the employees have earned in return for their service in the current and prior period. Such benefit is discounted to determine its present value, and the fair value of any plan assets, if any, is deducted.

The present value of the obligation under such benefit plan is determined based on actuarial valuation using the Projected Unit credit method which recognizes each period of services as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

The obligation is measured at present values of estimated future cash flows. The discounted rates used for determining the present value are based on the market yields on Government Securities as at the balance sheet date.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet.

Leave Encashment

As per the HR policy, Company do not compensate for the accumulated leaves of the employees and the accumulated leaves as at financial year end gets lapsed if not utilized by the employees.

Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the reporting date.

Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognized as finance cost. Expected future operating losses are not provided for.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

Contingent assets are neither recognised nor disclosed.

Offsetting Financial Instruments

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Group or the counterparty.

Income Tax

The income tax expense or credit for the period is the tax payable on the current period`s taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses. Current and deferred tax is recognized in profit or loss, except to the extent that it relates to items recognized in other comprehensive income or directly in equity. In this case, the tax is also recognized in other comprehensive income or directly in equity, respectively.

Current Tax

Current tax is measured at the amount of tax expected to be payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Current tax assets and current tax liabilities are off set when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset and the liability on a net basis.

Deferred Tax

Deferred tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized, or the deferred income tax liability is settled.

Deferred tax assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.

Deferred tax liabilities are not recognized for temporary differences between the carrying amount and tax bases of investments in subsidiaries where the Group is able to control the timing of the reversal of the temporary differences and it is probable that the differences will not reverse in the foreseeable future.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority.

Earnings per Share

Basic earnings per share

Basic earnings per share is calculated by dividing the net profit for the period (excluding other comprehensive income) attributable to equity share holders of the Group by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus element in equity shares issued during the year.

Diluted earnings per share

Diluted earnings per share is computed by dividing the net profit for the period attributable to equity shareholders by the weighted average number of shares outstanding during the period as adjusted for the effects of all diluted potential equity shares except where the results are anti-dilutive.

Borrowing Costs

Expenses related to borrowing cost are accounted using effective interest rate. Borrowing costs are interest and other costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalized as part of the cost of that asset. Other borrowing costs are recognized as an expense in the period in which they are incurred. The difference between the discounted amount mobilized and redemption value of commercial papers is recognized in the statement of profit and loss over the life of the instrument using the EIR.

Dividends on Equity Shares

The Group recognises a liability to make cash distributions to equity shareholders when the distribution is authorised and the distribution is no longer at the discretion of the Group. As per the Companies Act, 2013, a distribution is authorised when it is approved by the shareholders except in case of interim dividend. A corresponding amount is recognised directly in equity.

Foreign Currency

Transactions in foreign currencies are recorded at the rate of exchange prevailing on the date of the transaction. Exchange differences arising on settlement of revenue transactions are recognized in the consolidated statement of profit and loss. Monetary assets and liabilities contracted in foreign currencies are restated at the rate of exchange ruling at the Balance Sheet date. Nonmonetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at the exchange rate when the fair value was determined. Non-monetary assets and liabilities that are measured based on historical cost in a foreign currency are translated at the exchange rate at the date of the transaction.

Segment Reporting

An operating segment is a component of the Group that engages in business activities from which it may earn revenues and incur expenses, whose operating results are regularly reviewed by the Group`s Chief Operating Decision Maker ("CODM") to make decisions for which discrete financial information is available. Based on the management approach as defined in Ind AS 108, the CODM evaluates the Group`s performance and allocates resources based on an analysis of various performance indicators by business segments and geographic segments.

Recent accounting pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended 31 March 2024, MCA has not notified any new standards or amendments to the existing standards applicable to the Company.

Textual information (7)

Disclosure of significant accounting policies [Text Block]

Corporate Information

Jainam Broking Limited (formerly known as Jainam Share Consultants Private Limited) was originally incorporated on November 10, 2003 under the Companies Act, 1956. The Company is converted into public limited company w.e.f. November 09, 2021 via a Certificate of Incorporation, issued by Registrar of Companies, Ahmedabad, Gujarat.

The Company has memberships of major stock exchanges of India viz. National Stock Exchange of India Ltd. (NSE), National Commodity and Derivatives Exchange Limited (NCDEX), Multi Commodity Exchange of India Limited (MCX), BSE Limited (BSE) and Metropolitan Stock Exchange Ltd (MSEL). The Company is also registered as a Depository Participant (DP) with Central Depository Services (I) Limited (CDSL).

The Company's registered office is situated at P03-02C, P03-02D & P03-02E, 3rd Floor, WTC Tower (51A), Road 5E, Block 51, Zone 5, DTA, NA Gift City, Gandhinagar, 385355 and corporate office situated at Jainam House Plot No. 42, Near Shardayatan School, Piplod, Surat, 395007.

The Company is engaged in the business of stock and commodity broking, providing margin trading facility, depository services and distribution of mutual funds, to its clients; and earns brokerage, fees, commission and interest income thereon. The Company is also into securities trading business including derivative instruments.

The Company offers a wide range of services to its client's like Equity Trading, Derivatives Trading, Currency Trading, Depository Services, Online Trading, Mutual Fund, Insurance, Bonds, IPO etc.

Summary of significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of Preparation

Compliance with Ind AS

The consolidated financial statements relate to the Company and its subsidiaries (together 'the Group' or "the Company"). The consolidated financial statement of the Group comply in all material respect with Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and other accounting principles generally accepted in India (collectively referred to as "Indian GAAP").

The transition to Ind AS has been carried out in accordance with Ind AS 101 First-time Adoption of Indian Accounting Standard. Accordingly the impact of transition has been recorded in the opening reserves as at April 1, 2021 and the comparative previous year has been restated / reclassified. Group has presented a reconciliation from the presentation of the Consolidated financial statements under Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 ("Previous GAAP") to Ind AS of Shareholders' equity as at March 31, 2022 and April 1, 2021 being the transition date and of the total comprehensive income for the year ended March 31, 2022.

These consolidated financial statements are prepared under the historical cost convention on the accrual basis except for certain financial assets and liabilities and defined benefit plan liabilities being measured at fair value. Also terminologies and classification of certain items has been changed as recommended by management.

The classification of assets and liabilities of the Group is done into current and non-current based on the operating cycle of the business of the Group. The operating cycle of the business of the Group is less than twelve months and therefore all current and non-current classifications are done based on the status of reliability and expected settlement of the respective asset and liability within a period of twelve months from the reporting date as required by Schedule III to the Companies Act, 2013. Accounting policies have been consistently applied except where newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Presentation of Financial Statements

These Consolidated financial statements are the Group's first Ind AS Consolidated financial statements. The Group's Consolidated financial statements are presented in Indian Rupees, which is also its functional currency and all values are rounded to the nearest lakhs, except when otherwise indicated.

The Company is covered under the definition of Non-Banking Financial Company as defined in Companies (Indian Accounting Standards) (Amendment) Rules, 2016. As per the format prescribed under Division III of Schedule III to the Companies Act, 2013, the Group presents the Balance Sheet, the Statement of Profit and Loss and the Statement of Changes in Equity in the order of liquidity. A maturity analysis of recovery or settlement of assets and liabilities within 12 months after the reporting date and more than 12 months after the reporting date is presented in Note 35.

Basis of consolidation

The subsidiaries are entities controlled by the Holding company. The Holding company controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

The Group combines the financial statements of the parent and its subsidiaries line by line adding together like items of assets, liabilities, equity, income and expenses. Intra-Group transactions, balances and unrealised gains on transactions between entities within the Group are

eliminated. Similarly, unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset.

The consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the Group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that Group member's financial statements in preparing the consolidated financial statements to ensure conformity with the Group's accounting policies. However, no subsidiaries have followed different accounting policies than those followed by the Group for the preparation of these consolidated financial statements.

Details of Subsidiaries:

Name	Country of Incorporation	% Holding as on March 31, 2023	% Holding as on March 31, 2022
Jainam IFSC Mavens Private Limited	India	100%	100%
Jainam Fincap Private Limited	India	-	100%

The principal place of business of the entities mentioned above is the same as the respective country of incorporation.

Use of Estimates and Judgments

Preparation of Consolidated financial statements in conformity with Ind AS requires management to make estimates, judgments, and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities (including contingent liabilities) and disclosures as of the date of financial statements and the reported amounts of revenue and expenses for the reporting period. Actual results could differ from these estimates. Accounting estimates and underlying assumptions are reviewed on an ongoing basis and could change from period to period. Appropriate changes in estimates are recognized in the period in which the Group becomes aware of the changes in circumstances surrounding the estimates. Any revisions to accounting estimates are recognized prospectively in the period in which the estimate is revised and future periods.

The Group makes certain judgments and estimates for valuation and impairment of financial instruments, useful life of property, plant and equipment, deferred tax assets / liabilities and retirement benefit obligations. Management believes that the estimates used in the preparation of the consolidated financial statements are prudent and reasonable.

Revenue Recognition

The Group recognizes revenue from contracts with customers based on a five step model asset out in Ind AS 115, Revenue from Contracts with Customers, to determine when to recognize revenue and at what amount. Revenue is measured based on the consideration specified in the contract with a customer. Revenue from contracts with customers is recognised when services are provided and it is highly probable that a significant reversal of revenue is not expected to occur.

Revenue is measured at fair value of the consideration received or receivable. Revenue is recognized when (or as) the Group satisfies a performance obligation by transferring a promised service (i.e. an asset) to a customer. An asset is transferred when (or as) the customer obtains control of that asset.

When (or as) a performance obligation is satisfied, the Group recognizes as revenue the amount of the transaction price (excluding estimates of variable consideration) that is allocated to that performance obligation.

The Group applies the five-step approach for recognition of revenue:

Identification of contract(s) with customers; Identification of the separate performance obligations in the contract; Determination of transaction price; Allocation of transaction price to the separate performance obligations; and Recognition of revenue when (or as) each performance obligation is satisfied

Brokerage income

It is recognized on trade date basis and is exclusive of goods and service tax and securities transaction tax (STT) wherever applicable.

Fee & Commission income

Fees based income on services is recognised as earned on a pro-rata basis over the term of the contract. Commissions from distribution of financial products are recognised upon allotment of the securities to the applicant or as the case may be.

Depository income

Income from services rendered on behalf of depository is recognised upon rendering of the services, in accordance with the terms of contract.

Interest income

Interest income is recognized on accrual basis in Statement of profit and loss for all financial instruments measured at amortised cost.

Dividend income

Dividend income is recognized in the statement of profit or loss on the date that the Group`s right to receive payment is established.

Income on Trading of Shares and Securities

Gains / losses on dealing in securities are recognized on a trade date basis.

Property, Plant and Equipment

Measurement at recognition

Property plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Subsequent costs are included in the asset's carrying amount.

Subsequent costs are included in the asset`s carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation methods, estimated useful lives and residual value:

Depreciation is calculated using the Written down value method to allocate their cost, net of their residual values, over their estimated useful life prescribed under Schedule II to the Companies Act, 2013. The estimated useful lives of assets are as follows:

Assets	Useful life of Assets
Building (Office Premises)	60
Plant, Machinery and Equipments	15
Furniture and Fixtures	10
Office Equipments	5
Computers and Servers	3-6
Vehicles	8
Softwares	3

Depreciation is provided on a Written down value basis from the date the asset is ready for its intended use. In respect of assets sold, depreciation is provided up to the date of disposal.

The residual values, estimated useful lives and methods of depreciation of property, plant and equipment are reviewed at the end of each financial year and changes if any, are accounted for on a prospective basis

Capital work-in-progress and Capital advances:

Cost of the assets not ready for intended use, as on reporting date, is shown as capital work in progress. Advances given towards acquisition of fixed assets outstanding at each reporting date are shown as other non-financial assets. Depreciation is not recorded on capital work in-progress until construction and installation is completed and assets are ready for its intended use.

Derecognition:

The carrying amount of an item of property, plant and equipment is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Gains and losses on disposals are determined by comparing proceeds with carrying amount and are recognized in the statement of profit and loss in the year when the asset is derecognized.

The date of disposal of an item of property, plant and equipment is the date the recipient obtains control of that item in accordance with the requirements for determining when the performance obligation is satisfied in Ind AS 115.

Transition to Ind-AS:

On transition to Ind-AS, the Group has elected to continue with the carrying value of all of its property, plant and equipment recognized as at April 01, 2021 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

Investment Property

Investment Property is property held to earn rentals and for capital appreciation. Investment property is measured initially at cost including transaction cost. Subsequent to initial recognition, investment property is measured in accordance with Ind AS 16 requirements for cost model. As investment property is derecognized upon disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from the disposal. Any gain or loss arising on de-recognition of the property is included in profit or loss in the period in which property is recognized.

For transition to Ind AS, the Group has elected to continue with the carrying value of its intangible assets recognized as of 1st April, 2021 measured as per previous GAAP and use that carrying value as its deemed cost as of the transition date.

Intangible Asset

Intangible assets are recognized where it is probable that the future economic benefit attributable to the assets will flow to the Group and its cost can be reliably measured. Intangible assets are stated at cost of acquisition less accumulated amortization and impairment, if any. Software and system development expenditure are capitalized at cost of acquisition including the cost attributable to readying the asset for use. The useful life of these intangible asset is estimated at 3 years with 5% residual value. Any expenses on such software for support and maintenance payable annually are charged to the statement of profit and loss.

Subsequent costs are included in the asset`s carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

Transition to Ind-AS:

On transition to Ind-AS, the Group has elected to continue with the carrying value of all of intangible assets recognized as at April 01, 2021 measured as per the previous GAAP and use that carrying value as the deemed cost of intangible assets.

Amortization:

The Group amortizes intangible assets on a written down value basis over their estimated useful life. The Group provides pro-rata amortization from the day the asset is put to use.

Derecognition:

The carrying amount of an intangible asset is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Gains and losses on disposals are determined by comparing proceeds with carrying amount and are recognized in the statement of profit and loss when the asset is derecognized.

Financial Instruments

Initial recognition and measurement:

Financial assets and financial liabilities are recognized when the entity becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities, with the exception of loans, debt securities, deposits, and borrowings are initially recognized on

trade-date, the date on which the Group commits to purchase or sell the asset.

Recognized financial instruments are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

Classification and subsequent measurement:

All recognized financial assets are subsequently measured at either amortised cost or fair value depending on their respective classification.

Based on the business model, the contractual characteristics of the financial assets and specific elections where appropriate, the Group classifies and measures the financial assets in the following categories:

Amortised cost; Fair value through other comprehensive income (FVOCI); Fair value through profit or loss (FVTPL)

Amortised Cost

The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

Fair value through other comprehensive income (FVOCI)

The Group classifies the financial assets as FVOCI if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the Group's business model is achieved by both collecting contractual cash flow and selling financial assets. In case of debt instruments measured at FVOCI, changes in fair value are recognised in other comprehensive income. The impairment gains or losses, foreign exchange gains or losses and interest calculated using the effective interest method are recognised in profit or loss. On de-recognition, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss as a reclassification adjustment. In case of equity instruments irrevocably designated at FVOCI, gains / losses including relating to foreign exchange, are recognised through other comprehensive income. Further, cumulative gains or losses previously recognised in other comprehensive income remain permanently in equity and are not subsequently transferred to profit or loss on derecognition.

Fair value through profit or loss (FVTPL)

The financial assets are classified as FVTPL if these do not meet the criteria for classifying at amortised cost or FVOCI. Further, in certain cases to eliminate or significantly reduce a measurement or recognition inconsistency (accounting mismatch), the Group irrevocably designates certain financial instruments at FVTPL at initial recognition. In case of financial assets measured at FVTPL, changes in fair value are recognised in profit or loss.

Profit or loss on sale of investments is determined on the basis of first-in-first-out (FIFO) basis.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

Based on the Group's business model for managing the investments, the Group has classified its investments and securities for trade at FVTPL. Investment in subsidiaries is carried at deemed cost (previous GAAP carrying amount) as per Ind AS 27.

Financial liabilities are carried at amortised cost using the effective interest rate method. For trade and other payables the carrying amount approximates the fair value due to short maturity of these instruments.

Impairment of Financial Assets:

In accordance with Ind AS 109, the Group applies expected credit loss model (ECL) for measurement and recognition of impairment loss. The Group recognises lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. At each reporting date, the Group assesses whether the loans have been impaired. The Group is exposed to credit risk when the customer defaults on his contractual obligations. For the computation of ECL, the loan receivables are classified into three stages based on the default and the aging of the outstanding.

If the amount of an impairment loss decreases in a subsequent period, and the decrease can be related objectively to an event occurring after the impairment was recognised, the excess is written back by reducing the loan impairment allowance account accordingly. The write-back is recognised in the statement of profit and loss.

The Group recognises life time expected credit loss for trade receivables and has adopted the simplified method of computation as per Ind AS 109.

Leases

Company as a Lessee

The determination of whether an arrangement is a lease, or contains a lease, is based on the substance of the arrangement and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset or assets or whether the arrangement conveys a right to use the asset. The Group assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified assets, the Group assess whether (i) the contract involves the use of an identified assets; (ii) the Group has substantially all the economic benefits from use of the assets through the period of the lease and (iii) the Group has the right to direct the use of the asset.

At the date of commencement of the lease, the Group recognizes a right-of-use assets (ROU) and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of 12 month or less (short-term leases) and low value leases. For these short-term and low value leases, the Group recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

Certain lease arrangements includes the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised.

The cost of the right-of-use assets comprises the amount of the initial measurement of the lease liability, any lease payments made at or before the inception date of the lease, less any lease incentives received. Subsequently, the right-of-use assets is measured at cost less any accumulated depreciation and accumulated impairment losses, if any. The right-of-use assets is depreciated using the straight line method from the commencement date over the shorter of lease term or useful life of right-of use assets.

For lease liabilities at inception, the Group measures the lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate is readily determined. If that rate is not readily determined the lease payments are discounted using the incremental borrowing rate.

(B) Company as a Lessor

Leases for which the Group is a lessor is classified as a finance or operating lease. Whenever the term of the lease transfers substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.

Amounts due from lessees under finance leases are recorded as receivables at the Group's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease. For operating leases, rental income is recognized on a straight-line basis over the term of the relevant lease.

Cash and Cash Equivalents

Cash and cash equivalents includes cash at banks and on hand, demand deposits with banks, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents cash and short-term deposits are considered integral part of the Group's cash management.

Impairment of Non-Financial Assets

The Group assesses at each balance sheet date whether there is any indication that an asset may be impaired. An asset is impaired when the carrying amount of the asset exceeds its recoverable amount. An impairment loss is charged to the Statement of Profit and Loss in the period in which an asset is identified as impaired. An impairment loss is reversed to the extent that the asset`s carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had previously been recognized.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

Retirement and Other Employee Benefits

Provident Fund

Retirement benefit in the form of provident fund, is a defined contribution scheme. The Group has no obligation, other than the contribution payable to the provident fund. The Group recognizes contribution payable to the provident fund scheme as an expense, when an employee renders the related service.

Gratuity Plan

Every employee is entitled to a benefit equivalent to 15 days salary last drawn for each completed year of service in line with The Payment of Gratuity Act, 1972. The same is payable at the time of separation from the Group or retirement, whichever is earlier. The benefit vest after five years of continuous service.

The Group's gratuity scheme is a defined benefit plan. The Group's net obligation in respect of the gratuity benefit scheme is calculated by estimating the amount of future benefit that the employees have earned in return for their service in the current and prior period. Such benefit is discounted to determine its present value, and the fair value of any plan assets, if any, is deducted.

The present value of the obligation under such benefit plan is determined based on actuarial valuation using the Projected Unit credit method which recognizes each period of services as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

The obligation is measured at present values of estimated future cash flows. The discounted rates used for determining the present value are based on the market yields on Government Securities as at the balance sheet date.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet.

Leave Encashment

As per the HR policy, Company do not compensate for the accumulated leaves of the employees and the accumulated leaves as at financial year end gets lapsed if not utilized by the employees.

Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the reporting date.

Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognized as finance cost. Expected future operating losses are not provided for.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

Contingent assets are neither recognised nor disclosed.

Offsetting Financial Instruments

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Group or the counterparty.

Income Tax

The income tax expense or credit for the period is the tax payable on the current period`s taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses. Current and deferred tax is recognized in profit or loss, except to the extent that it relates to items recognized in other comprehensive income or directly in equity. In this case, the tax is also recognized in other comprehensive income or directly in equity, respectively.

Current Tax

Current tax is measured at the amount of tax expected to be payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Current tax assets and current tax liabilities are off set when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset and the liability on a net basis.

Deferred Tax

Deferred tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized, or the deferred income tax liability is settled.

Deferred tax assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.

Deferred tax liabilities are not recognized for temporary differences between the carrying amount and tax bases of investments in subsidiaries where the Group is able to control the timing of the reversal of the temporary differences and it is probable that the differences will not reverse in the foreseeable future.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority.

Earnings per Share

Basic earnings per share

Basic earnings per share is calculated by dividing the net profit for the period (excluding other comprehensive income) attributable to equity share holders of the Group by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus element in equity shares issued during the year.

Diluted earnings per share

Diluted earnings per share is computed by dividing the net profit for the period attributable to equity shareholders by the weighted average number of shares outstanding during the period as adjusted for the effects of all diluted potential equity shares except where the results are anti-dilutive.

Borrowing Costs

Expenses related to borrowing cost are accounted using effective interest rate. Borrowing costs are interest and other costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalized as part of the cost of that asset. Other borrowing costs are recognized as an expense in the period in which they are incurred. The difference between the discounted amount mobilized and redemption value of commercial papers is recognized in the statement of profit and loss over the life of the instrument using the EIR.

Dividends on Equity Shares

The Group recognises a liability to make cash distributions to equity shareholders when the distribution is authorised and the distribution is no longer at the discretion of the Group. As per the Companies Act, 2013, a distribution is authorised when it is approved by the shareholders except in case of interim dividend. A corresponding amount is recognised directly in equity.

Foreign Currency

Transactions in foreign currencies are recorded at the rate of exchange prevailing on the date of the transaction. Exchange differences arising on settlement of revenue transactions are recognized in the consolidated statement of profit and loss. Monetary assets and liabilities contracted in foreign currencies are restated at the rate of exchange ruling at the Balance Sheet date. Nonmonetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at the exchange rate when the fair value was determined. Non-monetary assets and liabilities that are measured based on historical cost in a foreign currency are translated at the exchange rate at the date of the transaction.

Segment Reporting

An operating segment is a component of the Group that engages in business activities from which it may earn revenues and incur expenses, whose operating results are regularly reviewed by the Group`s Chief Operating Decision Maker ("CODM") to make decisions for which discrete financial information is available. Based on the management approach as defined in Ind AS 108, the CODM evaluates the Group`s performance and allocates resources based on an analysis of various performance indicators by business segments and geographic segments.

Recent accounting pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On 31 March 2023, MCA notified the Companies (Indian Accounting Standards) Amendment Rules, 2023, and has made following amendments to Ind AS which are effective from 01 April 2023:

Ind AS 1 - Presentation of financial statements: This amendment requires the entities to disclose their material accounting policies rather than their significant accounting policies. Accounting policy information, together with other information, is material when it can reasonably be expected to influence decisions of primary users of general-purpose financial statements.

Ind AS 8 - Accounting policies, changes in accounting estimates and errors : This amendment clarify the distinction between "changes in accounting estimates" and "changes in accounting policies" and the "correction of errors". The definition of a "change in accounting estimates" has been replaced with a definition of "accounting estimates". Under the new definition, accounting estimates are "monetary amounts in financial statements that are subject to measurement uncertainty". It also clarifies how entities use measurement techniques and inputs to develop accounting estimates if accounting policies require items in financial statements to be measured in a way that involves measurement uncertainty.

Ind AS 12 - Income Taxes: This amendment clarifies how companies account for deferred tax on transactions such as leases and decommissioning obligations. The amendments narrowed the scope of the recognition exemption in paragraphs 15 and 24 of Ind AS 12 (recognition exemption) so that it no longer applies to transactions that, on initial recognition, give rise to equal taxable and deductible temporary differences. Consequential amendments have also been made in Ind AS 101.

The Group does not expect the above amendments to have any significant impact in its Consolidated financial statements.

Textual information (8)

Description of accounting policy for borrowing costs [Text Block]

Expenses related to borrowing cost are accounted using effective interest rate. Borrowing costs are interest and other costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalized as part of the cost of that asset. Other borrowing costs are recognized as an expense in the period in which they are incurred. The difference between the discounted amount mobilized and redemption value of commercial papers is recognized in the statement of profit and loss over the life of the instrument using the EIR.

Textual information (9)

Description of accounting policy for borrowing costs [Text Block]

Expenses related to borrowing cost are accounted using effective interest rate. Borrowing costs are interest and other costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalized as part of the cost of that asset. Other borrowing costs are recognized as an expense in the period in which they are incurred. The difference between the discounted amount mobilized and redemption value of commercial papers is recognized in the statement of profit and loss over the life of the instrument using the EIR.

Textual information (10)

Description of accounting policy for cash flows [Text Block]

Cash and Cash Equivalents

Cash and cash equivalents includes cash at banks and on hand, demand deposits with banks, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an im material risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents cash and short-term deposits are considered integral part of the Group's cash management.

Textual information (11)

Description of accounting policy for cash flows [Text Block]

Cash and Cash Equivalents

Cash and cash equivalents includes cash at banks and on hand, demand deposits with banks, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents cash and short-term deposits are considered integral part of the Group's cash management.

Textual information (12)

Description of accounting policy for contingent liabilities and contingent assets [Text Block]

Provisions are recognized when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the reporting date.

Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognized as finance cost. Expected future operating losses are not provided for.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

Contingent assets are neither recognised nor disclosed.

Textual information (13)

Description of accounting policy for contingent liabilities and contingent assets [Text Block]

Provisions are recognized when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the reporting date.

Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognized as finance cost. Expected future operating losses are not provided for.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

Contingent assets are neither recognised nor disclosed.

Textual information (14)

Description of accounting policy for deferred income tax [Text Block]

Deferred Tax

Deferred tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized, or the deferred income tax liability is settled.

Deferred tax assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.

Deferred tax liabilities are not recognized for temporary differences between the carrying amount and tax bases of investments in subsidiaries where the Group is able to control the timing of the reversal of the temporary differences and it is probable that the differences will not reverse in the foreseeable future.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority.

Textual information (15)

Description of accounting policy for deferred income tax [Text Block]

Deferred tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized, or the deferred income tax liability is settled.

Deferred tax assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.

Deferred tax liabilities are not recognized for temporary differences between the carrying amount and tax bases of investments in subsidiaries where the Group is able to control the timing of the reversal of the temporary differences and it is probable that the differences will not reverse in the foreseeable future.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority

Textual information (16)

Description of accounting policy for depreciation expense [Text Block]

Measurement at recognition

Property plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Subsequent costs are included in the asset's carrying amount.

Subsequent costs are included in the asset`s carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation methods, estimated useful lives and residual value:

Depreciation is calculated using the Written down value method to allocate their cost, net of their residual values, over their estimated useful life prescribed under Schedule II to the Companies Act, 2013. The estimated useful lives of assets are as follows:

Assets	Useful life of Assets
Building (Office Premises)	60
Plant, Machinery and Equipments	15
Furniture and Fixtures	10
Office Equipments	5
Computers and Servers	3-6
Vehicles	8
Softwares	3

Depreciation is provided on a Written down value basis from the date the asset is ready for its intended use. In respect of assets sold, depreciation is provided up to the date of disposal.

The residual values, estimated useful lives and methods of depreciation of property, plant and equipment are reviewed at the end of each financial year and changes if any, are accounted for on a prospective basis

Capital work-in-progress and Capital advances:

Cost of the assets not ready for intended use, as on reporting date, is shown as capital work in progress. Advances given towards acquisition of fixed assets outstanding at each reporting date are shown as other non-financial assets. Depreciation is not recorded on capital work in-progress until construction and installation is completed and assets are ready for its intended use.

Derecognition:

The carrying amount of an item of property, plant and equipment is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Gains and losses on disposals are determined by comparing proceeds with carrying amount and are recognized in the statement of profit and loss in the year when the asset is derecognized.

The date of disposal of an item of property, plant and equipment is the date the recipient obtains control of that item in accordance with the requirements for determining when the performance obligation is satisfied in Ind AS 115.

Textual information (17)

Description of accounting policy for depreciation expense [Text Block]

Measurement at recognition

Property plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Subsequent costs are included in the asset's carrying amount.

Subsequent costs are included in the asset`s carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

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The date of disposal of an item of property, plant and equipment is the date the recipient obtains control of that item in accordance with the requirements for determining when the performance obligation is satisfied in Ind AS 115.

Transition to Ind-AS:

On transition to Ind-AS, the Group has elected to continue with the carrying value of all of its property, plant and equipment recognized as at April 01, 2021 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

Textual information (18)

Description of accounting policy for determining components of cash and cash equivalents [Text Block]

Cash and cash equivalents includes cash at banks and on hand, demand deposits with banks, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an im material risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents cash and short-term deposits are considered integral part of the Group's cash management.

Textual information (19)

Description of accounting policy for determining components of cash and cash equivalents [Text Block]

Cash and cash equivalents includes cash at banks and on hand, demand deposits with banks, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents cash and short-term deposits are considered integral part of the Group's cash management.

Textual information (20)

Description of accounting policy for dividends [Text Block]

The Group recognises a liability to make cash distributions to equity shareholders when the distribution is authorised and the distribution is no longer at the discretion of the Group. As per the Companies Act, 2013, a distribution is authorised when it is approved by the shareholders except in case of interim dividend. A corresponding amount is recognised directly in equity.

Textual information (21)

Description of accounting policy for dividends [Text Block]

The Group recognises a liability to make cash distributions to equity shareholders when the distribution is authorised and the distribution is no longer at the discretion of the Group. As per the Companies Act, 2013, a distribution is authorised when it is approved by the shareholders except in case of interim dividend. A corresponding amount is recognised directly in equity.

Textual information (22)

Description of accounting policy for earnings per share [Text Block]

Basic earnings per share

Basic earnings per share is calculated by dividing the net profit for the period (excluding other comprehensive income) attributable to equity share holders of the Group by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus element in equity shares issued during the year.

Diluted earnings per share

Diluted earnings per share is computed by dividing the net profit for the period attributable to equity shareholders by the weighted average number of shares outstanding during the period as adjusted for the effects of all diluted potential equity shares except where the results are anti-dilutive.

Textual information (23)

Description of accounting policy for earnings per share [Text Block]

Basic earnings per share

Basic earnings per share is calculated by dividing the net profit for the period (excluding other comprehensive income) attributable to equity share holders of the Group by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus element in equity shares issued during the year.

Diluted earnings per share

Diluted earnings per share is computed by dividing the net profit for the period attributable to equity shareholders by the weighted average number of shares outstanding during the period as adjusted for the effects of all diluted potential equity shares except where the results are anti-dilutive.

Textual information (24)

Description of accounting policy for employee benefits [Text Block]

Retirement and Other Employee Benefits

Provident Fund

Retirement benefit in the form of provident fund, is a defined contribution scheme. The Group has no obligation, other than the contribution payable to the provident fund. The Group recognizes contribution payable to the provident fund scheme as an expense, when an employee renders the related service.

Gratuity Plan

Every employee is entitled to a benefit equivalent to 15 days salary last drawn for each completed year of service in line with The Payment of Gratuity Act, 1972. The same is payable at the time of separation from the Group or retirement, whichever is earlier. The benefit vest after five years of continuous service.

The Group's gratuity scheme is a defined benefit plan. The Group's net obligation in respect of the gratuity benefit scheme is calculated by estimating the amount of future benefit that the employees have earned in return for their service in the current and prior period. Such benefit is discounted to determine its present value, and the fair value of any plan assets, if any, is deducted.

The present value of the obligation under such benefit plan is determined based on actuarial valuation using the Projected Unit credit method which recognizes each period of services as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

The obligation is measured at present values of estimated future cash flows. The discounted rates used for determining the present value are based on the market yields on Government Securities as at the balance sheet date.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet.

Leave Encashment

As per the HR policy, Company do not compensate for the accumulated leaves of the employees and the accumulated leaves as at financial year end gets lapsed if not utilized by the employees.

Textual information (25)

Description of accounting policy for employee benefits [Text Block]

Retirement and Other Employee Benefits

Provident Fund

Retirement benefit in the form of provident fund, is a defined contribution scheme. The Group has no obligation, other than the contribution payable to the provident fund. The Group recognizes contribution payable to the provident fund scheme as an expense, when an employee renders the related service.

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Leave Encashment

As per the HR policy, Company do not compensate for the accumulated leaves of the employees and the accumulated leaves as at financial year end gets lapsed if not utilized by the employees.

Textual information (26)

Description of accounting policy for fair value measurement [Text Block]

Financial InstrumentsInitial recognition and measurement:

Financial assets and financial liabilities are recognized when the entity becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities, with the exception of loans, debt securities, deposits, and borrowings are initially recognized on trade-date, the date on which the Group commits to purchase or sell the asset.

Recognized financial instruments are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

Classification and subsequent measurement:

All recognized financial assets are subsequently measured at either amortised cost or fair value depending on their respective classification.

Based on the business model, the contractual characteristics of the financial assets and specific elections where appropriate, the Group classifies and measures the financial assets in the following categories:

Amortised cost;Fair value through other comprehensive income (FVOCI);Fair value through profit or loss (FVTPL)

Amortised Cost

The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

Fair value through other comprehensive income (FVOCI)

The Group classifies the financial assets as FVOCI if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the Group's business model is achieved by both collecting contractual cash flow and selling financial assets. In case of debt instruments measured at FVOCI, changes in fair value are recognised in other comprehensive income. The impairment gains or losses, foreign exchange gains or losses and interest calculated using the effective interest method are recognised in profit or loss. On de-recognition, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss as a reclassification adjustment. In case of equity instruments irrevocably designated at FVOCI, gains / losses including relating to foreign exchange, are recognised through other comprehensive income. Further, cumulative gains or losses previously recognised in other comprehensive income remain permanently in equity and are not subsequently transferred to profit or loss on derecognition.

Fair value through profit or loss (FVTPL)

The financial assets are classified as FVTPL if these do not meet the criteria for classifying at amortised cost or FVOCI. Further, in certain cases to eliminate or Materially reduce a measurement or recognition inconsistency (accounting mismatch), the Group irrevocably designates certain financial instruments at FVTPL at initial recognition. In case of financial assets measured at FVTPL, changes in fair value are recognised in profit or loss.

Profit or loss on sale of investments is determined on the basis of first-in-first-out (FIFO) basis.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, orIn the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

Based on the Group's business model for managing the investments, the Group has classified its investments and securities for trade at FVTPL. Investment in subsidiaries is carried at deemed cost as per Ind AS 27.

Financial liabilities are carried at amortised cost using the effective interest rate method. For trade and other payables the carrying amount approximates the fair value due to short maturity of these instruments.

Impairment of Financial Assets:

In accordance with Ind AS 109, the Group applies expected credit loss model (ECL) for measurement and recognition of impairment loss. The Group recognises lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. At each reporting date, the Group assesses whether the loans have been impaired. The Group is exposed to credit risk when the customer defaults on his contractual obligations. For the computation of ECL, the loan receivables are classified into three stages based on the default and the aging of the outstanding.

If the amount of an impairment loss decreases in a subsequent period, and the decrease can be related objectively to an event occurring after the impairment was recognised, the excess is written back by reducing the loan impairment allowance account accordingly. The write-back is recognised in the statement of profit and loss.

The Group recognises life time expected credit loss for trade receivables and has adopted the simplified method of computation as per Ind AS 109.

Textual information (27)

Description of accounting policy for fair value measurement [Text Block]

Financial InstrumentsInitial recognition and measurement:

Financial assets and financial liabilities are recognized when the entity becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities, with the exception of loans, debt securities, deposits, and borrowings are initially recognized on trade-date, the date on which the Group commits to purchase or sell the asset.

Recognized financial instruments are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

Classification and subsequent measurement:

All recognized financial assets are subsequently measured at either amortised cost or fair value depending on their respective classification.

Based on the business model, the contractual characteristics of the financial assets and specific elections where appropriate, the Group classifies and measures the financial assets in the following categories:

Amortised cost; Fair value through other comprehensive income (FVOCI); Fair value through profit or loss (FVTPL)

Amortised Cost

The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

Fair value through other comprehensive income (FVOCI)

The Group classifies the financial assets as FVOCI if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the Group's business model is achieved by both collecting contractual cash flow and selling financial assets. In case of debt instruments measured at FVOCI, changes in fair value are recognised in other comprehensive income. The impairment gains or losses, foreign exchange gains or losses and interest calculated using the effective interest method are recognised in profit or loss. On de-recognition, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss as a reclassification adjustment. In case of equity instruments irrevocably designated at FVOCI, gains / losses including relating to foreign exchange, are recognised through other comprehensive income. Further, cumulative gains or losses previously recognised in other comprehensive income remain permanently in equity and are not subsequently transferred to profit or loss on derecognition.

Fair value through profit or loss (FVTPL)

The financial assets are classified as FVTPL if these do not meet the criteria for classifying at amortised cost or FVOCI. Further, in certain cases to eliminate or significantly reduce a measurement or recognition inconsistency (accounting mismatch), the Group irrevocably designates certain financial instruments at FVTPL at initial recognition. In case of financial assets measured at FVTPL, changes in fair value are recognised in profit or loss.

Profit or loss on sale of investments is determined on the basis of first-in-first-out (FIFO) basis.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

Based on the Group's business model for managing the investments, the Group has classified its investments and securities for trade at FVTPL. Investment in subsidiaries is carried at deemed cost (previous GAAP carrying amount) as per Ind AS 27.

Financial liabilities are carried at amortised cost using the effective interest rate method. For trade and other payables the carrying amount approximates the fair value due to short maturity of these instruments.

Impairment of Financial Assets:

In accordance with Ind AS 109, the Group applies expected credit loss model (ECL) for measurement and recognition of impairment loss. The Group recognises lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. At each reporting date, the Group assesses whether the loans have been impaired. The Group is exposed to credit risk when the customer defaults on his contractual obligations. For the computation of ECL, the loan receivables are classified into three stages based on the default and the aging of the outstanding.

If the amount of an impairment loss decreases in a subsequent period, and the decrease can be related objectively to an event occurring after the impairment was recognised, the excess is written back by reducing the loan impairment allowance account accordingly. The write-back is recognised in the statement of profit and loss.

The Group recognises life time expected credit loss for trade receivables and has adopted the simplified method of computation as per Ind AS 109.

Textual information (28)

Description of accounting policy for fee and commission income and expense [Text Block]

Fees based income on services is recognised as earned on a pro-rata basis over the term of the contract. Commissions from distribution of financial products are recognised upon allotment of the securities to the applicant or as the case may be.

Textual information (29)

Description of accounting policy for fee and commission income and expense [Text Block]

Fee & Commission income

Fees based income on services is recognised as earned on a pro-rata basis over the term of the contract. Commissions from distribution of financial products are recognised upon allotment of the securities to the applicant or as the case may be.

Textual information (30)

Description of accounting policy for finance income and costs [Text Block]

Revenue Recognition

The Group recognizes revenue from contracts with customers based on a five step model asset out in Ind AS 115, Revenue from Contracts with Customers, to determine when to recognize revenue and at what amount. Revenue is measured based on the consideration specified in the contract with a customer. Revenue from contracts with customers is recognised when services are provided and it is highly probable that a Material reversal of revenue is not expected to occur.

Revenue is measured at fair value of the consideration received or receivable. Revenue is recognized when (or as) the Group satisfies a performance obligation by transferring a promised service (i.e. an asset) to a customer. An asset is transferred when (or as) the customer obtains control of that asset.

When (or as) a performance obligation is satisfied, the Group recognizes as revenue the amount of the transaction price (excluding estimates of variable consideration) that is allocated to that performance obligation.

The Group applies the five-step approach for recognition of revenue:

Identification of contract(s) with customers;Identification of the separate performance obligations in the contract;Determination of transaction price;Allocation of transaction price to the separate performance obligations; andRecognition of revenue when (or as) each performance obligation is satisfied

Brokerage income

It is recognized on trade date basis and is exclusive of goods and service tax and securities transaction tax (STT) wherever applicable.

Fee & Commission income

Fees based income on services is recognised as earned on a pro-rata basis over the term of the contract. Commissions from distribution of financial products are recognised upon allotment of the securities to the applicant or as the case may be.

Depository income

Income from services rendered on behalf of depository is recognised upon rendering of the services, in accordance with the terms of contract.

Interest income

Interest income is recognized on accrual basis in Statement of profit and loss for all financial instruments measured at amortised cost.

Dividend income

Dividend income is recognized in the statement of profit or loss on the date that the Group`s right to receive payment is established.

Income on Trading of Shares and Securities

Gains / losses on dealing in securities are recognized on a trade date basis.

Textual information (31)

Description of accounting policy for finance income and costs [Text Block]

Revenue Recognition

The Group recognizes revenue from contracts with customers based on a five step model asset out in Ind AS 115, Revenue from Contracts with Customers, to determine when to recognize revenue and at what amount. Revenue is measured based on the consideration specified in the contract with a customer. Revenue from contracts with customers is recognised when services are provided and it is highly probable that a significant reversal of revenue is not expected to occur.

Revenue is measured at fair value of the consideration received or receivable. Revenue is recognized when (or as) the Group satisfies a performance obligation by transferring a promised service (i.e. an asset) to a customer. An asset is transferred when (or as) the customer obtains control of that asset.

When (or as) a performance obligation is satisfied, the Group recognizes as revenue the amount of the transaction price (excluding estimates of variable consideration) that is allocated to that performance obligation.

The Group applies the five-step approach for recognition of revenue:

Identification of contract(s) with customers; Identification of the separate performance obligations in the contract; Determination of transaction price; Allocation of transaction price to the separate performance obligations; and Recognition of revenue when (or as) each performance obligation is satisfied

Brokerage income

It is recognized on trade date basis and is exclusive of goods and service tax and securities transaction tax (STT) wherever applicable.

Fee & Commission income

Fees based income on services is recognised as earned on a pro-rata basis over the term of the contract. Commissions from distribution of financial products are recognised upon allotment of the securities to the applicant or as the case may be.

Depository income

Income from services rendered on behalf of depository is recognised upon rendering of the services, in accordance with the terms of contract.

Interest income

Interest income is recognized on accrual basis in Statement of profit and loss for all financial instruments measured at amortised cost.

Dividend income

Dividend income is recognized in the statement of profit or loss on the date that the Group`s right to receive payment is established.

Income on Trading of Shares and Securities

Gains / losses on dealing in securities are recognized on a trade date basis.

Textual information (32)

Description of accounting policy for financial assets [Text Block]

Financial Instruments Initial recognition and measurement:

Financial assets and financial liabilities are recognized when the entity becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities, with the exception of loans, debt securities, deposits, and borrowings are initially recognized on trade-date, the date on which the Group commits to purchase or sell the asset.

Recognized financial instruments are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

Classification and subsequent measurement:

All recognized financial assets are subsequently measured at either amortised cost or fair value depending on their respective classification.

Based on the business model, the contractual characteristics of the financial assets and specific elections where appropriate, the Group classifies and measures the financial assets in the following categories:

Amortised cost; Fair value through other comprehensive income (FVOCI); Fair value through profit or loss (FVTPL)

Amortised Cost

The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

Fair value through other comprehensive income (FVOCI)

The Group classifies the financial assets as FVOCI if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the Group's business model is achieved by both collecting contractual cash flow and selling financial assets. In case of debt instruments measured at FVOCI, changes in fair value are recognised in other comprehensive income. The impairment gains or losses, foreign exchange gains or losses and interest calculated using the effective interest method are recognised in profit or loss. On de-recognition, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss as a reclassification adjustment. In case of equity instruments irrevocably designated at FVOCI, gains / losses including relating to foreign exchange, are recognised through other comprehensive income. Further, cumulative gains or losses previously recognised in other comprehensive income remain permanently in equity and are not subsequently transferred to profit or loss on derecognition.

Fair value through profit or loss (FVTPL)

The financial assets are classified as FVTPL if these do not meet the criteria for classifying at amortised cost or FVOCI. Further, in certain cases to eliminate or Materially reduce a measurement or recognition inconsistency (accounting mismatch), the Group irrevocably designates certain financial instruments at FVTPL at initial recognition. In case of financial assets measured at FVTPL, changes in fair value are recognised in profit or loss.

Profit or loss on sale of investments is determined on the basis of first-in-first-out (FIFO) basis.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

Based on the Group's business model for managing the investments, the Group has classified its investments and securities for trade at FVTPL. Investment in subsidiaries is carried at deemed cost as per Ind AS 27.

Financial liabilities are carried at amortised cost using the effective interest rate method. For trade and other payables the carrying amount approximates the fair value due to short maturity of these instruments.

Impairment of Financial Assets:

In accordance with Ind AS 109, the Group applies expected credit loss model (ECL) for measurement and recognition of impairment loss. The Group recognises lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. At each reporting date, the Group assesses whether the loans have been impaired. The Group is exposed to credit risk when the customer defaults on his contractual obligations. For the computation of ECL, the loan receivables are classified into three stages based on the default and the aging of the outstanding.

If the amount of an impairment loss decreases in a subsequent period, and the decrease can be related objectively to an event occurring after the impairment was recognised, the excess is written back by reducing the loan impairment allowance account accordingly. The write-back is recognised in the statement of profit and loss.

The Group recognises life time expected credit loss for trade receivables and has adopted the simplified method of computation as per Ind AS 109.

Textual information (33)

Description of accounting policy for financial assets [Text Block]

Financial InstrumentsInitial recognition and measurement:

Financial assets and financial liabilities are recognized when the entity becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities, with the exception of loans, debt securities, deposits, and borrowings are initially recognized on trade-date, the date on which the Group commits to purchase or sell the asset.

Recognized financial instruments are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

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Amortised Cost

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Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

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Financial liabilities are carried at amortised cost using the effective interest rate method. For trade and other payables the carrying amount approximates the fair value due to short maturity of these instruments.

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If the amount of an impairment loss decreases in a subsequent period, and the decrease can be related objectively to an event occurring after the impairment was recognised, the excess is written back by reducing the loan impairment allowance account accordingly. The write-back is recognised in the statement of profit and loss.

The Group recognises life time expected credit loss for trade receivables and has adopted the simplified method of computation as per Ind AS 109.

Textual information (34)

Description of accounting policy for financial instruments [Text Block]

Financial Instruments Initial recognition and measurement:

Financial assets and financial liabilities are recognized when the entity becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities, with the exception of loans, debt securities, deposits, and borrowings are initially recognized on trade-date, the date on which the Group commits to purchase or sell the asset.

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Amortised Cost

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Fair value through profit or loss (FVTPL)

The financial assets are classified as FVTPL if these do not meet the criteria for classifying at amortised cost or FVOCI. Further, in certain cases to eliminate or Materially reduce a measurement or recognition inconsistency (accounting mismatch), the Group irrevocably designates certain financial instruments at FVTPL at initial recognition. In case of financial assets measured at FVTPL, changes in fair value are recognised in profit or loss.

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In the principal market for the asset or liability, or In the absence of a principal market, in the most advantageous market for the asset or liability.

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The Group recognises life time expected credit loss for trade receivables and has adopted the simplified method of computation as per Ind AS 109.

Textual information (35)

Description of accounting policy for financial instruments [Text Block]

Financial InstrumentsInitial recognition and measurement:

Financial assets and financial liabilities are recognized when the entity becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities, with the exception of loans, debt securities, deposits, and borrowings are initially recognized on trade-date, the date on which the Group commits to purchase or sell the asset.

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Financial liabilities are carried at amortised cost using the effective interest rate method. For trade and other payables the carrying amount approximates the fair value due to short maturity of these instruments.

Impairment of Financial Assets:

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If the amount of an impairment loss decreases in a subsequent period, and the decrease can be related objectively to an event occurring after the impairment was recognised, the excess is written back by reducing the loan impairment allowance account accordingly. The write-back is recognised in the statement of profit and loss.

The Group recognises life time expected credit loss for trade receivables and has adopted the simplified method of computation as per Ind AS 109.

Textual information (36)

Description of accounting policy for financial instruments at fair value through profit or loss [Text Block]

Financial Instruments Initial recognition and measurement:

Financial assets and financial liabilities are recognized when the entity becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities, with the exception of loans, debt securities, deposits, and borrowings are initially recognized on trade-date, the date on which the Group commits to purchase or sell the asset.

Recognized financial instruments are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

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Amortised Cost

The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

Fair value through other comprehensive income (FVOCI)

The Group classifies the financial assets as FVOCI if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the Group's business model is achieved by both collecting contractual cash flow and selling financial assets. In case of debt instruments measured at FVOCI, changes in fair value are recognised in other comprehensive income. The impairment gains or losses, foreign exchange gains or losses and interest calculated using the effective interest method are recognised in profit or loss. On de-recognition, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss as a reclassification adjustment. In case of equity instruments irrevocably designated at FVOCI, gains / losses including relating to foreign exchange, are recognised through other comprehensive income. Further, cumulative gains or losses previously recognised in other comprehensive income remain permanently in equity and are not subsequently transferred to profit or loss on derecognition.

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Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

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A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

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Financial liabilities are carried at amortised cost using the effective interest rate method. For trade and other payables the carrying amount approximates the fair value due to short maturity of these instruments.

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The Group recognises life time expected credit loss for trade receivables and has adopted the simplified method of computation as per Ind AS 109.

Textual information (37)

Description of accounting policy for financial instruments at fair value through profit or loss [Text Block]

Financial InstrumentsInitial recognition and measurement:

Financial assets and financial liabilities are recognized when the entity becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities, with the exception of loans, debt securities, deposits, and borrowings are initially recognized on trade-date, the date on which the Group commits to purchase or sell the asset.

Recognized financial instruments are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

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All recognized financial assets are subsequently measured at either amortised cost or fair value depending on their respective classification.

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Amortised cost; Fair value through other comprehensive income (FVOCI); Fair value through profit or loss (FVTPL)

Amortised Cost

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The Group recognises life time expected credit loss for trade receivables and has adopted the simplified method of computation as per Ind AS 109.

Textual information (38)

Description of accounting policy for financial liabilities [Text Block]

Financial Instruments Initial recognition and measurement:

Financial assets and financial liabilities are recognized when the entity becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities, with the exception of loans, debt securities, deposits, and borrowings are initially recognized on trade-date, the date on which the Group commits to purchase or sell the asset.

Recognized financial instruments are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

Classification and subsequent measurement:

All recognized financial assets are subsequently measured at either amortised cost or fair value depending on their respective classification.

Based on the business model, the contractual characteristics of the financial assets and specific elections where appropriate, the Group classifies and measures the financial assets in the following categories:

Amortised cost; Fair value through other comprehensive income (FVOCI); Fair value through profit or loss (FVTPL)

Amortised Cost

The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

Fair value through other comprehensive income (FVOCI)

The Group classifies the financial assets as FVOCI if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the Group's business model is achieved by both collecting contractual cash flow and selling financial assets. In case of debt instruments measured at FVOCI, changes in fair value are recognised in other comprehensive income. The impairment gains or losses, foreign exchange gains or losses and interest calculated using the effective interest method are recognised in profit or loss. On de-recognition, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss as a reclassification adjustment. In case of equity instruments irrevocably designated at FVOCI, gains / losses including relating to foreign exchange, are recognised through other comprehensive income. Further, cumulative gains or losses previously recognised in other comprehensive income remain permanently in equity and are not subsequently transferred to profit or loss on derecognition.

Fair value through profit or loss (FVTPL)

The financial assets are classified as FVTPL if these do not meet the criteria for classifying at amortised cost or FVOCI. Further, in certain cases to eliminate or Materially reduce a measurement or recognition inconsistency (accounting mismatch), the Group irrevocably designates certain financial instruments at FVTPL at initial recognition. In case of financial assets measured at FVTPL, changes in fair value are recognised in profit or loss.

Profit or loss on sale of investments is determined on the basis of first-in-first-out (FIFO) basis.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

Based on the Group's business model for managing the investments, the Group has classified its investments and securities for trade at FVTPL. Investment in subsidiaries is carried at deemed cost as per Ind AS 27.

Financial liabilities are carried at amortised cost using the effective interest rate method. For trade and other payables the carrying amount approximates the fair value due to short maturity of these instruments.

Impairment of Financial Assets:

In accordance with Ind AS 109, the Group applies expected credit loss model (ECL) for measurement and recognition of impairment loss. The Group recognises lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. At each reporting date, the Group assesses whether the loans have been impaired. The Group is exposed to credit risk when the customer defaults on his contractual obligations. For the computation of ECL, the loan receivables are classified into three stages based on the default and the aging of the outstanding.

If the amount of an impairment loss decreases in a subsequent period, and the decrease can be related objectively to an event occurring after the impairment was recognised, the excess is written back by reducing the loan impairment allowance account accordingly. The write-back is recognised in the statement of profit and loss.

The Group recognises life time expected credit loss for trade receivables and has adopted the simplified method of computation as per Ind AS 109.

Textual information (39)

Description of accounting policy for financial liabilities [Text Block]

Financial InstrumentsInitial recognition and measurement:

Financial assets and financial liabilities are recognized when the entity becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities, with the exception of loans, debt securities, deposits, and borrowings are initially recognized on trade-date, the date on which the Group commits to purchase or sell the asset.

Recognized financial instruments are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

Classification and subsequent measurement:

All recognized financial assets are subsequently measured at either amortised cost or fair value depending on their respective classification.

Based on the business model, the contractual characteristics of the financial assets and specific elections where appropriate, the Group classifies and measures the financial assets in the following categories:

Amortised cost; Fair value through other comprehensive income (FVOCI); Fair value through profit or loss (FVTPL)

Amortised Cost

The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

Fair value through other comprehensive income (FVOCI)

The Group classifies the financial assets as FVOCI if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the Group's business model is achieved by both collecting contractual cash flow and selling financial assets. In case of debt instruments measured at FVOCI, changes in fair value are recognised in other comprehensive income. The impairment gains or losses, foreign exchange gains or losses and interest calculated using the effective interest method are recognised in profit or loss. On de-recognition, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss as a reclassification adjustment. In case of equity instruments irrevocably designated at FVOCI, gains / losses including relating to foreign exchange, are recognised through other comprehensive income. Further, cumulative gains or losses previously recognised in other comprehensive income remain permanently in equity and are not subsequently transferred to profit or loss on derecognition.

Fair value through profit or loss (FVTPL)

The financial assets are classified as FVTPL if these do not meet the criteria for classifying at amortised cost or FVOCI. Further, in certain cases to eliminate or significantly reduce a measurement or recognition inconsistency (accounting mismatch), the Group irrevocably designates certain financial instruments at FVTPL at initial recognition. In case of financial assets measured at FVTPL, changes in fair value are recognised in profit or loss.

Profit or loss on sale of investments is determined on the basis of first-in-first-out (FIFO) basis.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

Based on the Group's business model for managing the investments, the Group has classified its investments and securities for trade at FVTPL. Investment in subsidiaries is carried at deemed cost (previous GAAP carrying amount) as per Ind AS 27.

Financial liabilities are carried at amortised cost using the effective interest rate method. For trade and other payables the carrying amount approximates the fair value due to short maturity of these instruments.

Impairment of Financial Assets:

In accordance with Ind AS 109, the Group applies expected credit loss model (ECL) for measurement and recognition of impairment loss. The Group recognises lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. At each reporting date, the Group assesses whether the loans have been impaired. The Group is exposed to credit risk when the customer defaults on his contractual obligations. For the computation of ECL, the loan receivables are classified into three stages based on the default and the aging of the outstanding.

If the amount of an impairment loss decreases in a subsequent period, and the decrease can be related objectively to an event occurring after the impairment was recognised, the excess is written back by reducing the loan impairment allowance account accordingly. The write-back is recognised in the statement of profit and loss.

The Group recognises life time expected credit loss for trade receivables and has adopted the simplified method of computation as per Ind AS 109.

Textual information (40)

Description of accounting policy for foreign currency translation [Text Block]

Transactions in foreign currencies are recorded at the rate of exchange prevailing on the date of the transaction. Exchange differences arising on settlement of revenue transactions are recognized in the consolidated statement of profit and loss. Monetary assets and liabilities contracted in foreign currencies are restated at the rate of exchange ruling at the Balance Sheet date. Nonmonetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at the exchange rate when the fair value was determined. Non-monetary assets and liabilities that are measured based on historical cost in a foreign currency are translated at the exchange rate at the date of the transaction.

Textual information (41)

Description of accounting policy for foreign currency translation [Text Block]

Transactions in foreign currencies are recorded at the rate of exchange prevailing on the date of the transaction. Exchange differences arising on settlement of revenue transactions are recognized in the consolidated statement of profit and loss. Monetary assets and liabilities contracted in foreign currencies are restated at the rate of exchange ruling at the Balance Sheet date. Nonmonetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at the exchange rate when the fair value was determined. Non-monetary assets and liabilities that are measured based on historical cost in a foreign currency are translated at the exchange rate at the date of the transaction.

Textual information (42)

Description of accounting policy for functional currency [Text Block]

Presentation of Financial Statements

The Group's Consolidated financial statements are presented in Indian Rupees, which is also its functional currency and all values are rounded to the nearest lakhs, except when otherwise indicated.

The Company is covered under the definition of Non-Banking Financial Company as defined in Companies (Indian Accounting Standards) (Amendment) Rules, 2016. As per the format prescribed under Division III of Schedule III to the Companies Act, 2013, the Group presents the Balance Sheet, the Statement of Profit and Loss and the Statement of Changes in Equity in the order of liquidity. A maturity analysis of recovery or settlement of assets and liabilities within 12 months after the reporting date and more than 12 months after the reporting date is presented in Note 38.

Textual information (43)

Description of accounting policy for functional currency [Text Block]

Presentation of Financial Statements

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These standalone financial statements are the Company's first Ind AS standalone financial statements. The Company's standalone financial statements are presented in Indian Rupees, which is also its functional currency and all values are rounded to the nearest lakhs, except when otherwise indicated.

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The Company is covered under the definition of Non-Banking Financial Company as defined in Companies (Indian Accounting Standards) (Amendment) Rules, 2016. As per the format prescribed under Division III of Schedule III to the Companies Act, 2013, the Company presents the Balance Sheet, the Statement of Profit and Loss and the Statement of Changes in Equity in the order of liquidity. A maturity analysis of recovery or settlement of assets and liabilities within 12 months after the reporting date and more than 12 months after the reporting date is presented in Note 35.

Textual information (44)

Description of accounting policy for impairment of assets [Text Block]

Impairment of Financial Assets:

In accordance with Ind AS 109, the Group applies expected credit loss model (ECL) for measurement and recognition of impairment loss. The Group recognises lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. At each reporting date, the Group assesses whether the loans have been impaired. The Group is exposed to credit risk when the customer defaults on his contractual obligations. For the computation of ECL, the loan receivables are classified into three stages based on the default and the aging of the outstanding.

If the amount of an impairment loss decreases in a subsequent period, and the decrease can be related objectively to an event occurring after the impairment was recognised, the excess is written back by reducing the loan impairment allowance account accordingly. The write-back is recognised in the statement of profit and loss.

The Group recognises life time expected credit loss for trade receivables and has adopted the simplified method of computation as per Ind AS 109.

Impairment of Non-Financial Assets

The Group assesses at each balance sheet date whether there is any indication that an asset may be impaired. An asset is impaired when the carrying amount of the asset exceeds its recoverable amount. An impairment loss is charged to the Statement of Profit and Loss in the period in which an asset is identified as impaired. An impairment loss is reversed to the extent that the asset`s carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had previously been recognized.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

Textual information (45)

Description of accounting policy for impairment of assets [Text Block]

Impairment of Financial Assets:

In accordance with Ind AS 109, the Company applies expected credit loss model (ECL) for measurement and recognition of impairment loss. The Company recognises lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. At each reporting date, the Company assesses whether the loans have been impaired. The Company is exposed to credit risk when the customer defaults on his contractual obligations. For the computation of ECL, the loan receivables are classified into three stages based on the default and the aging of the outstanding.

If the amount of an impairment loss decreases in a subsequent period, and the decrease can be related objectively to an event occurring after the impairment was recognised, the excess is written back by reducing the loan impairment allowance account accordingly. The write-back is recognised in the statement of profit and loss.

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Textual information (46)

Description of accounting policy for impairment of financial assets [Text Block]

Impairment of Financial Assets:

In accordance with Ind AS 109, the Group applies expected credit loss model (ECL) for measurement and recognition of impairment loss. The Group recognises lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. At each reporting date, the Group assesses whether the loans have been impaired. The Group is exposed to credit risk when the customer defaults on his contractual obligations. For the computation of ECL, the loan receivables are classified into three stages based on the default and the aging of the outstanding.

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The Group recognises life time expected credit loss for trade receivables and has adopted the simplified method of computation as per Ind AS 109.

Textual information (47)

Description of accounting policy for impairment of financial assets [Text Block]

Impairment of Financial Assets:

In accordance with Ind AS 109, the Company applies expected credit loss model (ECL) for measurement and recognition of impairment loss. The Company recognises lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. At each reporting date, the Company assesses whether the loans have been impaired. The Company is exposed to credit risk when the customer defaults on his contractual obligations. For the computation of ECL, the loan receivables are classified into three stages based on the default and the aging of the outstanding.

If the amount of an impairment loss decreases in a subsequent period, and the decrease can be related objectively to an event occurring after the impairment was recognised, the excess is written back by reducing the loan impairment allowance account accordingly. The write-back is recognised in the statement of profit and loss.

The Company recognises life time expected credit loss for trade receivables and has adopted the simplified method of computation as per Ind AS 109.

Textual information (48)

Description of accounting policy for impairment of non-financial assets [Text Block]

Impairment of Non-Financial Assets

The Group assesses at each balance sheet date whether there is any indication that an asset may be impaired. An asset is impaired when the carrying amount of the asset exceeds its recoverable amount. An impairment loss is charged to the Statement of Profit and Loss in the period in which an asset is identified as impaired. An impairment loss is reversed to the extent that the asset`s carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had previously been recognized.

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Textual information (49)

Description of accounting policy for impairment of non-financial assets [Text Block]

Impairment of Non-Financial Assets

The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired. An asset is impaired when the carrying amount of the asset exceeds its recoverable amount. An impairment loss is charged to the Statement of Profit and Loss in the period in which an asset is identified as impaired. An impairment loss is reversed to the extent that the asset`s carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had previously been recognized.

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Textual information (50)

Description of accounting policy for income tax [Text Block]

Income Tax

The income tax expense or credit for the period is the tax payable on the current period`s taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses. Current and deferred tax is recognized in profit or loss, except to the extent that it relates to items recognized in other comprehensive income or directly in equity. In this case, the tax is also recognized in other comprehensive income or directly in equity, respectively.

Current Tax

Current tax is measured at the amount of tax expected to be payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Current tax assets and current tax liabilities are off set when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset and the liability on a net basis.

Deferred Tax

Deferred tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized, or the deferred income tax liability is settled.

Deferred tax assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.

Deferred tax liabilities are not recognized for temporary differences between the carrying amount and tax bases of investments in subsidiaries where the Group is able to control the timing of the reversal of the temporary differences and it is probable that the differences will not reverse in the foreseeable future.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority.

Textual information (51)

Description of accounting policy for income tax [Text Block]

Income Tax

The income tax expense or credit for the period is the tax payable on the current period`s taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses. Current and deferred tax is recognized in profit or loss, except to the extent that it relates to items recognized in other comprehensive income or directly in equity. In this case, the tax is also recognized in other comprehensive income or directly in equity, respectively.

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Deferred tax liabilities are not recognized for temporary differences between the carrying amount and tax bases of investments in subsidiaries where the Group is able to control the timing of the reversal of the temporary differences and it is probable that the differences will not reverse in the foreseeable future.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority.

Textual information (52)

Description of accounting policy for intangible assets and goodwill [Text Block]

Intangible Asset

Intangible assets are recognized where it is probable that the future economic benefit attributable to the assets will flow to the Group and its cost can be reliably measured. Intangible assets are stated at cost of acquisition less accumulated amortization and impairment, if any. Software and system development expenditure are capitalized at cost of acquisition including the cost attributable to readying the asset for use. The useful life of these intangible asset is estimated at 3 years with 5% residual value. Any expenses on such software for support and maintenance payable annually are charged to the statement of profit and loss.

Subsequent costs are included in the asset`s carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

Amortization:

The Group amortizes intangible assets on a written down value basis over their estimated useful life. The Group provides pro-rata amortization from the day the asset is put to use.

Derecognition:

The carrying amount of an intangible asset is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Gains and losses on disposals are determined by comparing proceeds with carrying amount and are recognized in the statement of profit and loss when the asset is derecognized.

Textual information (53)

Description of accounting policy for intangible assets and goodwill [Text Block]

Intangible Asset

Intangible assets are recognized where it is probable that the future economic benefit attributable to the assets will flow to the Company and its cost can be reliably measured. Intangible assets are stated at cost of acquisition less accumulated amortization and impairment, if any. Software and system development expenditure are capitalized at cost of acquisition including the cost attributable to readying the asset for use. The useful life of these intangible asset is estimated at 3 years with 5% residual value. Any expenses on such software for support and maintenance payable annually are charged to the statement of profit and loss.

Subsequent costs are included in the asset`s carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

Transition to Ind-AS:

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On transition to Ind-AS, the Company has elected to continue with the carrying value of all of intangible assets recognized as at April 01, 2021 measured as per the previous GAAP and use that carrying value as the deemed cost of intangible assets.

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Amortization:

The Company amortizes intangible assets on a written down value basis over their estimated useful life. The Company provides pro-rata amortization from the day the asset is put to use.

Derecognition:

The carrying amount of an intangible asset is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Gains and losses on disposals are determined by comparing proceeds with carrying amount and are recognized in the statement of profit and loss when the asset is derecognized.

Textual information (54)

Description of accounting policy for intangible assets other than goodwill [Text Block]

Intangible Asset

Intangible assets are recognized where it is probable that the future economic benefit attributable to the assets will flow to the Group and its cost can be reliably measured. Intangible assets are stated at cost of acquisition less accumulated amortization and impairment, if any. Software and system development expenditure are capitalized at cost of acquisition including the cost attributable to readying the asset for use. The useful life of these intangible asset is estimated at 3 years with 5% residual value. Any expenses on such software for support and maintenance payable annually are charged to the statement of profit and loss.

Subsequent costs are included in the asset`s carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

Amortization:

The Group amortizes intangible assets on a written down value basis over their estimated useful life. The Group provides pro-rata amortization from the day the asset is put to use.

Derecognition:

The carrying amount of an intangible asset is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Gains and losses on disposals are determined by comparing proceeds with carrying amount and are recognized in the statement of profit and loss when the asset is derecognized.

Textual information (55)

Description of accounting policy for intangible assets other than goodwill [Text Block]

Intangible Asset

Intangible assets are recognized where it is probable that the future economic benefit attributable to the assets will flow to the Company and its cost can be reliably measured. Intangible assets are stated at cost of acquisition less accumulated amortization and impairment, if any. Software and system development expenditure are capitalized at cost of acquisition including the cost attributable to readying the asset for use. The useful life of these intangible asset is estimated at 3 years with 5% residual value. Any expenses on such software for support and maintenance payable annually are charged to the statement of profit and loss.

Subsequent costs are included in the asset`s carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

Transition to Ind-AS:

On transition to Ind-AS, the Company has elected to continue with the carrying value of all of intangible assets recognized as at April 01, 2021 measured as per the previous GAAP and use that carrying value as the deemed cost of intangible assets.

Amortization:

The Company amortizes intangible assets on a written down value basis over their estimated useful life. The Company provides pro-rata amortization from the day the asset is put to use.

Derecognition:

The carrying amount of an intangible asset is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Gains and losses on disposals are determined by comparing proceeds with carrying amount and are recognized in the statement of profit and loss when the asset is derecognized.

Textual information (56)

Description of accounting policy for investment property [Text Block]

Investment Property is property held to earn rentals and for capital appreciation. Investment property is measured initially at cost including transaction cost. Subsequent to initial recognition, investment property is measured in accordance with Ind AS 16 requirements for cost model. As investment property is derecognized upon disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from the disposal. Any gain or loss arising on de-recognition of the property is included in profit or loss in the period in which property is recognized.

Textual information (57)

Description of accounting policy for investment property [Text Block]

Investment Property

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Investment Property is property held to earn rentals and for capital appreciation. Investment property is measured initially at cost including transaction cost. Subsequent to initial recognition, investment property is measured in accordance with Ind AS 16 requirements for cost model. As investment property is derecognized upon disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from the disposal. Any gain or loss arising on de-recognition of the property is included in profit or loss in the period in which property is recognized.

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For transition to Ind AS, the company has elected to continue with the carrying value of its intangible assets recognized as of 1st April, 2021 measured as per previous GAAP and use that carrying value as its deemed cost as of the transition date.

Textual information (58)

Description of accounting policy for leases [Text Block]

Leases

Company as a Lessee

The determination of whether an arrangement is a lease, or contains a lease, is based on the substance of the arrangement and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset or assets or whether the arrangement conveys a right to use the asset. The Group assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified assets, the Group assess whether (i) the contract involves the use of an identified assets; (ii) the Group has substantially all the economic benefits from use of the assets through the period of the lease and (iii) the Group has the right to direct the use of the asset.

At the date of commencement of the lease, the Group recognizes a right-of-use assets (ROU) and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of 12 month or less (short-term leases) and low value leases. For these short-term and low value leases, the Group recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

Certain lease arrangements includes the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised.

The cost of the right-of-use assets comprises the amount of the initial measurement of the lease liability, any lease payments made at or before the inception date of the lease, less any lease incentives received. Subsequently, the right-of-use assets is measured at cost less any accumulated depreciation and accumulated impairment losses, if any. The right-of-use assets is depreciated using the straight line method from the commencement date over the shorter of lease term or useful life of right-of use assets.

For lease liabilities at inception, the Group measures the lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate is readily determined. If that rate is not readily determined the lease payments are discounted using the incremental borrowing rate.

(B) Company as a Lessor

Leases for which the Group is a lessor is classified as a finance or operating lease. Whenever the term of the lease transfers substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.

Amounts due from lessees under finance leases are recorded as receivables at the Group's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease. For operating leases, rental income is recognized on a straight-line basis over the term of the relevant lease.

Textual information (59)

Description of accounting policy for leases [Text Block]

Company as a Lessee

The determination of whether an arrangement is a lease, or contains a lease, is based on the substance of the arrangement and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset or assets or whether the arrangement conveys a right to use the asset. The Group assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified assets, the Group assess whether (i) the contract involves the use of an identified assets; (ii) the Group has substantially all the economic benefits from use of the assets through the period of the lease and (iii) the Group has the right to direct the use of the asset.

At the date of commencement of the lease, the Group recognizes a right-of-use assets (ROU) and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of 12 month or less (short-term leases) and low value leases. For these short-term and low value leases, the Group recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

Certain lease arrangements includes the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised.

The cost of the right-of-use assets comprises the amount of the initial measurement of the lease liability, any lease payments made at or before the inception date of the lease, less any lease incentives received. Subsequently, the right-of-use assets is measured at cost less any accumulated depreciation and accumulated impairment losses, if any. The right-of-use assets is depreciated using the straight line method from the commencement date over the shorter of lease term or useful life of right-of use assets.

For lease liabilities at inception, the Group measures the lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate is readily determined. If that rate is not readily determined the lease payments are discounted using the incremental borrowing rate.

(B) Company as a Lessor

Leases for which the Group is a lessor is classified as a finance or operating lease. Whenever the term of the lease transfers substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.

Amounts due from lessees under finance leases are recorded as receivables at the Group's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease. For operating leases, rental income is recognized on a straight-line basis over the term of the relevant lease.

Textual information (60)

Description of accounting policy for non-current assets or disposal groups classified as held for sale [Text Block]

The classification of assets and liabilities of the Group is done into current and non-current based on the operating cycle of the business of the Group. The operating cycle of the business of the Group is less than twelve months and therefore all current and non-current classifications are done based on the status of reliability and expected settlement of the respective asset and liability within a period of twelve months from the reporting date as required by Schedule III to the Companies Act, 2013. Accounting policies have been consistently applied except where newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Textual information (61)

Description of accounting policy for non-current assets or disposal groups classified as held for sale [Text Block]

The classification of assets and liabilities of the Company is done into current and non-current based on the operating cycle of the business of the Company. The operating cycle of the business of the Company is less than twelve months and therefore all current and non-current classifications are done based on the status of reliability and expected settlement of the respective asset and liability within a period of twelve months from the reporting date as required by Schedule III to the Companies Act, 2013. Accounting policies have been consistently applied except where newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Textual information (62)

Description of accounting policy for property, plant and equipment [Text Block]

Property, Plant and Equipment

Measurement at recognition

Property plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Subsequent costs are included in the asset's carrying amount.

Subsequent costs are included in the asset`s carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation methods, estimated useful lives and residual value:

Depreciation is calculated using the Written down value method to allocate their cost, net of their residual values, over their estimated useful life prescribed under Schedule II to the Companies Act, 2013. The estimated useful lives of assets are as follows:

Assets	Useful life of Assets
Building (Office Premises)	60
Plant, Machinery and Equipments	15
Furniture and Fixtures	10
Office Equipments	5
Computers and Servers	3-6
Vehicles	8
Softwares	3

Depreciation is provided on a Written down value basis from the date the asset is ready for its intended use. In respect of assets sold, depreciation is provided up to the date of disposal.

The residual values, estimated useful lives and methods of depreciation of property, plant and equipment are reviewed at the end of each financial year and changes if any, are accounted for on a prospective basis

Capital work-in-progress and Capital advances:

Cost of the assets not ready for intended use, as on reporting date, is shown as capital work in progress. Advances given towards acquisition of fixed assets outstanding at each reporting date are shown as other non-financial assets. Depreciation is not recorded on capital work in-progress until construction and installation is completed and assets are ready for its intended use.

Derecognition:

The carrying amount of an item of property, plant and equipment is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Gains and losses on disposals are determined by comparing proceeds with carrying amount and are recognized in the statement of profit and loss in the year when the asset is derecognized.

The date of disposal of an item of property, plant and equipment is the date the recipient obtains control of that item in accordance with the requirements for determining when the performance obligation is satisfied in Ind AS 115.

Textual information (63)

Description of accounting policy for property, plant and equipment [Text Block]

Property, Plant and EquipmentMeasurement at recognition

Property plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Subsequent costs are included in the asset's carrying amount.

Subsequent costs are included in the asset`s carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation methods, estimated useful lives and residual value:

Depreciation is calculated using the Written down value method to allocate their cost, net of their residual values, over their estimated useful life prescribed under Schedule II to the Companies Act, 2013. The estimated useful lives of assets are as follows:

Assets	Useful life of Assets
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Computers and Servers	3-6
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Softwares	3

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Cost of the assets not ready for intended use, as on reporting date, is shown as capital work in progress. Advances given towards acquisition of fixed assets outstanding at each reporting date are shown as other non-financial assets. Depreciation is not recorded on capital workin-progress until construction and installation is completed and assets are ready for its intended use.

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The carrying amount of an item of property, plant and equipment is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Gains and losses on disposals are determined by comparing proceeds with carrying amount and are recognized in the statement of profit and loss in the year when the asset is derecognized.

The date of disposal of an item of property, plant and equipment is the date the recipient obtains control of that item in accordance with the requirements for determining when the performance obligation is satisfied in Ind AS 115.

Transition to Ind-AS:

On transition to Ind-AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment recognized as at April 01, 2021 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

Textual information (64)

Description of accounting policy for provisions [Text Block]

Provisions are recognized when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the reporting date.

Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognized as finance cost. Expected future operating losses are not provided for.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

Contingent assets are neither recognised nor disclosed.

Textual information (65)

Description of accounting policy for provisions [Text Block]

Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the reporting date.

Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognized as finance cost. Expected future operating losses are not provided for.

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Contingent assets are neither recognised nor disclosed.

Textual information (66)

Description of accounting policy for recognition of revenue [Text Block]

Revenue Recognition

The Group recognizes revenue from contracts with customers based on a five step model asset out in Ind AS 115, Revenue from Contracts with Customers, to determine when to recognize revenue and at what amount. Revenue is measured based on the consideration specified in the contract with a customer. Revenue from contracts with customers is recognised when services are provided and it is highly probable that a Material reversal of revenue is not expected to occur.

Revenue is measured at fair value of the consideration received or receivable. Revenue is recognized when (or as) the Group satisfies a performance obligation by transferring a promised service (i.e. an asset) to a customer. An asset is transferred when (or as) the customer obtains control of that asset.

When (or as) a performance obligation is satisfied, the Group recognizes as revenue the amount of the transaction price (excluding estimates of variable consideration) that is allocated to that performance obligation.

The Group applies the five-step approach for recognition of revenue:

Identification of contract(s) with customers;Identification of the separate performance obligations in the contract;Determination of transaction price;Allocation of transaction price to the separate performance obligations; andRecognition of revenue when (or as) each performance obligation is satisfied

Brokerage income

It is recognized on trade date basis and is exclusive of goods and service tax and securities transaction tax (STT) wherever applicable.

Fee & Commission income

Fees based income on services is recognised as earned on a pro-rata basis over the term of the contract. Commissions from distribution of financial products are recognised upon allotment of the securities to the applicant or as the case may be.

Depository income

Income from services rendered on behalf of depository is recognised upon rendering of the services, in accordance with the terms of contract.

Interest income

Interest income is recognized on accrual basis in Statement of profit and loss for all financial instruments measured at amortised cost.

Dividend income

Dividend income is recognized in the statement of profit or loss on the date that the Group`s right to receive payment is established.

Income on Trading of Shares and Securities

Gains / losses on dealing in securities are recognized on a trade date basis.

Textual information (67)

Description of accounting policy for recognition of revenue [Text Block]

Revenue Recognition

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The Company recognizes revenue from contracts with customers based on a five step model asset out in Ind AS 115, Revenue from Contracts with Customers, to determine when to recognize revenue and at what amount. Revenue is measured based on the consideration specified in the contract with a customer. Revenue from contracts with customers is recognised when services are provided and it is highly probable that a significant reversal of revenue is not expected to occur.

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Revenue is measured at fair value of the consideration received or receivable. Revenue is recognized when (or as) the Company satisfies a performance obligation by transferring a promised service (i.e. an asset) to a customer. An asset is transferred when (or as) the customer obtains control of that asset.

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When (or as) a performance obligation is satisfied, the Company recognizes as revenue the amount of the transaction price (excluding estimates of variable consideration) that is allocated to that performance obligation.

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The Company applies the five-step approach for recognition of revenue:

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Identification of contract(s) with customers; Identification of the separate performance obligations in the contract; Determination of transaction price; Allocation of transaction price to the separate performance obligations; and Recognition of revenue when (or as) each performance obligation is satisfied

?

Brokerage income

It is recognized on trade date basis and is exclusive of goods and service tax and securities transaction tax (STT) wherever applicable.

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Fee & Commission income

Fees based income on services is recognised as earned on a pro-rata basis over the term of the contract. Commissions from distribution of financial products are recognised upon allotment of the securities to the applicant or as the case may be.

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Depository income

Income from services rendered on behalf of depository is recognised upon rendering of the services, in accordance with the terms of contract.

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Interest income

Interest income is recognized on accrual basis in Statement of profit and loss for all financial instruments measured at amortised cost.

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Dividend income

Dividend income is recognized in the statement of profit or loss on the date that the Company`s right to receive payment is established.

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Income on Trading of Shares and Securities

Gains / losses on dealing in securities are recognized on a trade date basis.

Textual information (68)

Description of accounting policy for segment reporting [Text Block]

Segment Reporting

An operating segment is a component of the Group that engages in business activities from which it may earn revenues and incur expenses, whose operating results are regularly reviewed by the Group`s Chief Operating Decision Maker ("CODM") to make decisions for which discrete financial information is available. Based on the management approach as defined in Ind AS 108, the CODM evaluates the Group`s performance and allocates resources based on an analysis of various performance indicators by business segments and geographic segments.

Textual information (69)

Description of accounting policy for segment reporting [Text Block]

Segment Reporting

An operating segment is a component of the Company that engages in business activities from which it may earn revenues and incur expenses, whose operating results are regularly reviewed by the company`s Chief Operating Decision Maker ("CODM") to make decisions for which discrete financial information is available. Based on the management approach as defined in Ind AS 108, the CODM evaluates the Company`s performance and allocates resources based on an analysis of various performance indicators by business segments and geographic segments.

[610200] Notes - Corporate information and statement of IndAs compliance

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of corporate information notes and other explanatory information [TextBlock]	Textual information (70) [See below]	Textual information (71) [See below]
Statement of Ind AS compliance [TextBlock]	Textual information (72) [See below]	Textual information (73) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (74) [See below]	Textual information (75) [See below]

Textual information (70)

Disclosure of corporate information notes and other explanatory information [Text Block]

Corporate Information

Jainam Broking Limited (formerly known as Jainam Share Consultants Private Limited) was originally incorporated on November 10, 2003 under the Companies Act, 1956. The Company is converted into public limited company w.e.f. November 09, 2021 via a Certificate of Incorporation, issued by Registrar of Companies, Ahmedabad, Gujarat.

The Company has memberships of major stock exchanges of India viz. National Stock Exchange of India Ltd. (NSE), National Commodity and Derivatives Exchange Limited (NCDEX), Multi Commodity Exchange of India Limited (MCX), BSE Limited (BSE) and Metropolitan Stock Exchange Ltd (MSEL). The Company is also registered as a Depository Participant (DP) with Central Depository Services (I) Limited (CDSL).

The Company's registered office is situated at P03-02C, P03-02D & P03-02E, 3rd Floor, WTC Tower (51A), Road 5E, Block 51, Zone 5, DTA, NA Gift City, Gandhinagar, 385355 and corporate office situated at Jainam House Plot No. 42, Near Shardayatan School, Piplod, Surat, 395007.

The Company is engaged in the business of stock and commodity broking, providing margin trading facility, depository services and distribution of mutual funds, to its clients; and earns brokerage, fees, commission and interest income thereon. The Company is also into securities trading business including derivative instruments.

The Company offers a wide range of services to its client's like Equity Trading, Derivatives Trading, Currency Trading, Depository Services, Online Trading, Mutual Fund, Insurance, Bonds, IPO etc.

Textual information (71)

Disclosure of corporate information notes and other explanatory information [Text Block]

Corporate Information

Jainam Broking Limited (formerly known as Jainam Share Consultants Private Limited) was originally incorporated on November 10, 2003 under the Companies Act, 1956. The Company is converted into public limited company w.e.f. November 09, 2021 via a Certificate of Incorporation, issued by Registrar of Companies, Ahmedabad, Gujarat.

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The Company offers a wide range of services to its client's like Equity Trading, Derivatives Trading, Currency Trading, Depository Services, Online Trading, Mutual Fund, Insurance, Bonds, IPO etc.

Textual information (72)

Statement of Ind AS compliance [Text Block]

Compliance with Ind AS

The consolidated financial statements relate to the Company and its subsidiary (together 'the Group' or "the Company") and the Group's share of profit in its associate company. The consolidated financial statement of the Group comply in all material respect with Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and other accounting principles generally accepted in India (collectively referred to as "Indian GAAP").

These consolidated financial statements are prepared under the historical cost convention on the accrual basis except for certain financial assets and liabilities and defined benefit plan liabilities being measured at fair value. Also terminologies and classification of certain items has been changed as recommended by management.

The classification of assets and liabilities of the Group is done into current and non-current based on the operating cycle of the business of the Group. The operating cycle of the business of the Group is less than twelve months and therefore all current and non-current classifications are done based on the status of reliability and expected settlement of the respective asset and liability within a period of twelve months from the reporting date as required by Schedule III to the Companies Act, 2013. Accounting policies have been consistently applied except where newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Textual information (73)

Statement of Ind AS compliance [Text Block]

Compliance with Ind AS

The Standalone Financial statement of the Company comply in all material respect with Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and other accounting principles generally accepted in India (collectively referred to as "Indian GAAP").

The transition to Ind AS has been carried out in accordance with Ind AS 101 First-time Adoption of Indian Accounting Standard. Accordingly the impact of transition has been recorded in the opening reserves as at April 1, 2021 and the comparative previous year has been restated / reclassified. Company has presented a reconciliation from the presentation of the standalone financial statements under Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 ("Previous GAAP") to Ind AS of Shareholders' equity as at March 31, 2022 and April 1, 2021 being the transition date and of the total comprehensive income for the year ended March 31, 2022.

These standalone financial statements are prepared under the historical cost convention on the accrual basis except for certain financial assets and liabilities and defined benefit plan liabilities being measured at fair value. Also terminologies and classification of certain items has been changed as recommended by management.

The classification of assets and liabilities of the Company is done into current and non-current based on the operating cycle of the business of the Company. The operating cycle of the business of the Company is less than twelve months and therefore all current and non-current classifications are done based on the status of reliability and expected settlement of the respective asset and liability within a period of twelve months from the reporting date as required by Schedule III to the Companies Act, 2013. Accounting policies have been consistently applied except where newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Textual information (74)

Disclosure of significant accounting policies [Text Block]

Corporate Information

Jainam Broking Limited (formerly known as Jainam Share Consultants Private Limited) was originally incorporated on November 10, 2003 under the Companies Act, 1956. The Company is converted into public limited company w.e.f. November 09, 2021 via a Certificate of Incorporation, issued by Registrar of Companies, Ahmedabad, Gujarat.

The Company has memberships of major stock exchanges of India viz. National Stock Exchange of India Ltd. (NSE), National Commodity and Derivatives Exchange Limited (NCDEX), Multi Commodity Exchange of India Limited (MCX), BSE Limited (BSE) and Metropolitan Stock Exchange Ltd (MSEL). The Company is also registered as a Depository Participant (DP) with Central Depository Services (I) Limited (CDSL).

The Company's registered office is situated at P03-02C, P03-02D & P03-02E, 3rd Floor, WTC Tower (51A), Road 5E, Block 51, Zone 5, DTA, NA Gift City, Gandhinagar, 385355 and corporate office situated at Jainam House Plot No. 42, Near Shardayatan School, Piplod, Surat, 395007.

The Company is engaged in the business of stock and commodity broking, providing margin trading facility, depository services and distribution of mutual funds, to its clients; and earns brokerage, fees, commission and interest income thereon. The Company is also into securities trading business including derivative instruments.

The Company offers a wide range of services to its client's like Equity Trading, Derivatives Trading, Currency Trading, Depository Services, Online Trading, Mutual Fund, Insurance, Bonds, IPO etc.

Summary of Material accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of Preparation

Compliance with Ind AS

The consolidated financial statements relate to the Company and its subsidiary (together 'the Group' or "the Company") and the Group's share of profit in its associate company. The consolidated financial statement of the Group comply in all material respect with Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and other accounting principles generally accepted in India (collectively referred to as "Indian GAAP").

These consolidated financial statements are prepared under the historical cost convention on the accrual basis except for certain financial assets and liabilities and defined benefit plan liabilities being measured at fair value. Also terminologies and classification of certain items has been changed as recommended by management.

The classification of assets and liabilities of the Group is done into current and non-current based on the operating cycle of the business of the Group. The operating cycle of the business of the Group is less than twelve months and therefore all current and non-current classifications are done based on the status of reliability and expected settlement of the respective asset and liability within a period of twelve months from the reporting date as required by Schedule III to the Companies Act, 2013. Accounting policies have been consistently applied except where newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Presentation of Financial Statements

The Group's Consolidated financial statements are presented in Indian Rupees, which is also its functional currency and all values are rounded to the nearest lakhs, except when otherwise indicated.

The Company is covered under the definition of Non-Banking Financial Company as defined in Companies (Indian Accounting Standards) (Amendment) Rules, 2016. As per the format prescribed under Division III of Schedule III to the Companies Act, 2013, the Group presents the Balance Sheet, the Statement of Profit and Loss and the Statement of Changes in Equity in the order of liquidity. A maturity analysis of recovery or settlement of assets and liabilities within 12 months after the reporting date and more than 12 months after the reporting date is presented in Note 38.

Basis of consolidation

The subsidiaries are entities controlled by the Holding company. The Holding company controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

The Group combines the financial statements of the parent and its subsidiaries line by line adding together like items of assets, liabilities, equity, income and expenses. Intra-Group transactions, balances and unrealised gains on transactions between entities within the Group are eliminated. Similarly, unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset.

The consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the Group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that Group member's financial statements in preparing the consolidated financial statements to ensure conformity with the Group's accounting policies. However, no subsidiary or associate company have followed different accounting policies than those followed by the Group for the preparation of these consolidated financial statements.

Details of Subsidiaries:

Name	Country of Incorporation	% Holding as on March 31, 2024	% Holding as on March 31, 2023
Jainam IFSC Mavens Private Limited	India	100%	100%

Details of Associates:

Name	Country of Incorporation	% Holding as on March 31, 2024	% Holding as on March 31, 2023

Jainam IFSC Mavens Private Limited

India

49.85%

-

The principal place of business of the entities mentioned above is the same as the respective country of incorporation.

Use of Estimates and Judgments

Preparation of Consolidated financial statements in conformity with Ind AS requires management to make estimates, judgments, and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities (including contingent liabilities) and disclosures as of the date of financial statements and the reported amounts of revenue and expenses for the reporting period. Actual results could differ from these estimates. Accounting estimates and underlying assumptions are reviewed on an ongoing basis and could change from period to period. Appropriate changes in estimates are recognized in the period in which the Group becomes aware of the changes in circumstances surrounding the estimates. Any revisions to accounting estimates are recognized prospectively in the period in which the estimate is revised and future periods.

The Group makes certain judgments and estimates for valuation and impairment of financial instruments, useful life of property, plant and equipment, deferred tax assets / liabilities and retirement benefit obligations. Management believes that the estimates used in the preparation of the consolidated financial statements are prudent and reasonable.

Revenue Recognition

The Group recognizes revenue from contracts with customers based on a five step model asset out in Ind AS 115, Revenue from Contracts with Customers, to determine when to recognize revenue and at what amount. Revenue is measured based on the consideration specified in the contract with a customer. Revenue from contracts with customers is recognised when services are provided and it is highly probable that a Material reversal of revenue is not expected to occur.

Revenue is measured at fair value of the consideration received or receivable. Revenue is recognized when (or as) the Group satisfies a performance obligation by transferring a promised service (i.e. an asset) to a customer. An asset is transferred when (or as) the customer obtains control of that asset.

When (or as) a performance obligation is satisfied, the Group recognizes as revenue the amount of the transaction price (excluding estimates of variable consideration) that is allocated to that performance obligation.

The Group applies the five-step approach for recognition of revenue:

Identification of contract(s) with customers;Identification of the separate performance obligations in the contract;Determination of transaction price;Allocation of transaction price to the separate performance obligations; andRecognition of revenue when (or as) each performance obligation is satisfied

Brokerage income

It is recognized on trade date basis and is exclusive of goods and service tax and securities transaction tax (STT) wherever applicable.

Fee & Commission income

Fees based income on services is recognised as earned on a pro-rata basis over the term of the contract. Commissions from distribution of financial products are recognised upon allotment of the securities to the applicant or as the case may be.

Depository income

Income from services rendered on behalf of depository is recognised upon rendering of the services, in accordance with the terms of contract.

Interest income

Interest income is recognized on accrual basis in Statement of profit and loss for all financial instruments measured at amortised cost.

Dividend income

Dividend income is recognized in the statement of profit or loss on the date that the Group`s right to receive payment is established.

Income on Trading of Shares and Securities

Gains / losses on dealing in securities are recognized on a trade date basis.

Property, Plant and Equipment

Measurement at recognition

Property plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Subsequent costs are included in the asset's carrying amount.

Subsequent costs are included in the asset`s carrying amount or recognized as a separate asset, as appropriate, only when it is probable that

future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation methods, estimated useful lives and residual value:

Depreciation is calculated using the Written down value method to allocate their cost, net of their residual values, over their estimated useful life prescribed under Schedule II to the Companies Act, 2013. The estimated useful lives of assets are as follows:

Assets	Useful life of Assets
Building (Office Premises)	60
Plant, Machinery and Equipments	15
Furniture and Fixtures	10
Office Equipments	5
Computers and Servers	3-6
Vehicles	8
Softwares	3

Depreciation is provided on a Written down value basis from the date the asset is ready for its intended use. In respect of assets sold, depreciation is provided up to the date of disposal.

The residual values, estimated useful lives and methods of depreciation of property, plant and equipment are reviewed at the end of each financial year and changes if any, are accounted for on a prospective basis

Capital work-in-progress and Capital advances:

Cost of the assets not ready for intended use, as on reporting date, is shown as capital work in progress. Advances given towards acquisition of fixed assets outstanding at each reporting date are shown as other non-financial assets. Depreciation is not recorded on capital work in-progress until construction and installation is completed and assets are ready for its intended use.

Derecognition:

The carrying amount of an item of property, plant and equipment is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Gains and losses on disposals are determined by comparing proceeds with carrying amount and are recognized in the statement of profit and loss in the year when the asset is derecognized.

The date of disposal of an item of property, plant and equipment is the date the recipient obtains control of that item in accordance with the requirements for determining when the performance obligation is satisfied in Ind AS 115.

Investment Property

Investment Property is property held to earn rentals and for capital appreciation. Investment property is measured initially at cost including transaction cost. Subsequent to initial recognition, investment property is measured in accordance with Ind AS 16 requirements for cost model. As investment property is derecognized upon disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from the disposal. Any gain or loss arising on de-recognition of the property is included in profit or loss in the period in which property is recognized.

Intangible Asset

Intangible assets are recognized where it is probable that the future economic benefit attributable to the assets will flow to the Group and its cost can be reliably measured. Intangible assets are stated at cost of acquisition less accumulated amortization and impairment, if any. Software and system development expenditure are capitalized at cost of acquisition including the cost attributable to readying the asset for use. The useful life of these intangible asset is estimated at 3 years with 5% residual value. Any expenses on such software for support and maintenance payable annually are charged to the statement of profit and loss.

Subsequent costs are included in the asset`s carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

Amortization:

The Group amortizes intangible assets on a written down value basis over their estimated useful life. The Group provides pro-rata amortization from the day the asset is put to use.

Derecognition:

The carrying amount of an intangible asset is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Gains and losses on disposals are determined by comparing proceeds with carrying amount and are recognized in the statement of profit and loss when the asset is derecognized.

Financial Instruments

Initial recognition and measurement:

Financial assets and financial liabilities are recognized when the entity becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities, with the exception of loans, debt securities, deposits, and borrowings are initially recognized on trade-date, the date on which the Group commits to purchase or sell the asset.

Recognized financial instruments are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

Classification and subsequent measurement:

All recognized financial assets are subsequently measured at either amortised cost or fair value depending on their respective classification.

Based on the business model, the contractual characteristics of the financial assets and specific elections where appropriate, the Group classifies and measures the financial assets in the following categories:

Amortised cost;Fair value through other comprehensive income (FVOCI);Fair value through profit or loss (FVTPL)

Amortised Cost

The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

Fair value through other comprehensive income (FVOCI)

The Group classifies the financial assets as FVOCI if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the Group's business model is achieved by both collecting contractual cash flow and selling financial assets. In case of debt instruments measured at FVOCI, changes in fair value are recognised in other comprehensive income. The impairment gains or losses, foreign exchange gains or losses and interest calculated using the effective interest method are recognised in profit or loss. On de-recognition, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss as a reclassification adjustment. In case of equity instruments irrevocably designated at FVOCI, gains / losses including relating to foreign exchange, are recognised through other comprehensive income. Further, cumulative gains or losses previously recognised in other comprehensive income remain permanently in equity and are not subsequently transferred to profit or loss on derecognition.

Fair value through profit or loss (FVTPL)

The financial assets are classified as FVTPL if these do not meet the criteria for classifying at amortised cost or FVOCI. Further, in certain cases to eliminate or Materially reduce a measurement or recognition inconsistency (accounting mismatch), the Group irrevocably designates certain financial instruments at FVTPL at initial recognition. In case of financial assets measured at FVTPL, changes in fair value are recognised in profit or loss.

Profit or loss on sale of investments is determined on the basis of first-in-first-out (FIFO) basis.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, orIn the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

Based on the Group's business model for managing the investments, the Group has classified its investments and securities for trade at FVTPL. Investment in subsidiaries is carried at deemed cost as per Ind AS 27.

Financial liabilities are carried at amortised cost using the effective interest rate method. For trade and other payables the carrying amount approximates the fair value due to short maturity of these instruments.

Impairment of Financial Assets:

In accordance with Ind AS 109, the Group applies expected credit loss model (ECL) for measurement and recognition of impairment loss. The Group recognises lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. At each reporting date, the Group assesses whether the loans have been impaired. The Group is exposed to credit risk when the customer defaults on his contractual obligations. For the computation of ECL, the loan receivables are classified into three stages based on the default and the aging of the outstanding.

If the amount of an impairment loss decreases in a subsequent period, and the decrease can be related objectively to an event occurring after the impairment was recognised, the excess is written back by reducing the loan impairment allowance account accordingly. The write-back is recognised in the statement of profit and loss.

The Group recognises life time expected credit loss for trade receivables and has adopted the simplified method of computation as per Ind AS 109.

Leases

Company as a Lessee

The determination of whether an arrangement is a lease, or contains a lease, is based on the substance of the arrangement and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset or assets or whether the arrangement conveys a right to use the asset. The Group assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified assets, the Group assess whether (i) the contract involves the use of an identified assets; (ii) the Group has substantially all the economic benefits from use of the assets through the period of the lease and (iii) the Group has the right to direct the use of the asset.

At the date of commencement of the lease, the Group recognizes a right-of-use assets (ROU) and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of 12 month or less (short-term leases) and low value leases. For these short-term and low value leases, the Group recognizes the lease payments as an operating expense on a straight-line basis over the term of the

lease.

Certain lease arrangements includes the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised.

The cost of the right-of-use assets comprises the amount of the initial measurement of the lease liability, any lease payments made at or before the inception date of the lease, less any lease incentives received. Subsequently, the right-of-use assets is measured at cost less any accumulated depreciation and accumulated impairment losses, if any. The right-of-use assets is depreciated using the straight line method from the commencement date over the shorter of lease term or useful life of right-of use assets.

For lease liabilities at inception, the Group measures the lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate is readily determined. If that rate is not readily determined the lease payments are discounted using the incremental borrowing rate.

(B) Company as a Lessor

Leases for which the Group is a lessor is classified as a finance or operating lease. Whenever the term of the lease transfers substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.

Amounts due from lessees under finance leases are recorded as receivables at the Group's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease. For operating leases, rental income is recognized on a straight-line basis over the term of the relevant lease.

Cash and Cash Equivalents

Cash and cash equivalents includes cash at banks and on hand, demand deposits with banks, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an im material risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents cash and short-term deposits are considered integral part of the Group's cash management.

Impairment of Non-Financial Assets

The Group assesses at each balance sheet date whether there is any indication that an asset may be impaired. An asset is impaired when the carrying amount of the asset exceeds its recoverable amount. An impairment loss is charged to the Statement of Profit and Loss in the period

in which an asset is identified as impaired. An impairment loss is reversed to the extent that the asset`s carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had previously been recognized.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

Retirement and Other Employee Benefits

Provident Fund

Retirement benefit in the form of provident fund, is a defined contribution scheme. The Group has no obligation, other than the contribution payable to the provident fund. The Group recognizes contribution payable to the provident fund scheme as an expense, when an employee renders the related service.

Gratuity Plan

Every employee is entitled to a benefit equivalent to 15 days salary last drawn for each completed year of service in line with The Payment of Gratuity Act, 1972. The same is payable at the time of separation from the Group or retirement, whichever is earlier. The benefit vest after five years of continuous service.

The Group's gratuity scheme is a defined benefit plan. The Group's net obligation in respect of the gratuity benefit scheme is calculated by estimating the amount of future benefit that the employees have earned in return for their service in the current and prior period. Such benefit is discounted to determine its present value, and the fair value of any plan assets, if any, is deducted.

The present value of the obligation under such benefit plan is determined based on actuarial valuation using the Projected Unit credit method which recognizes each period of services as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

The obligation is measured at present values of estimated future cash flows. The discounted rates used for determining the present value are based on the market yields on Government Securities as at the balance sheet date.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet.

Leave Encashment

As per the HR policy, Company do not compensate for the accumulated leaves of the employees and the accumulated leaves as at financial year end gets lapsed if not utilized by the employees.

Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the reporting date.

Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognized as finance cost. Expected future operating losses are not provided for.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

Contingent assets are neither recognised nor disclosed.

Offsetting Financial Instruments

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Group or the counterparty.

Income Tax

The income tax expense or credit for the period is the tax payable on the current period`s taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses. Current and deferred tax is recognized in profit or loss, except to the extent that it relates to items recognized in other comprehensive income or directly in equity. In this case, the tax is also recognized in other comprehensive income or directly in equity, respectively.

Current Tax

Current tax is measured at the amount of tax expected to be payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Current tax assets and current tax liabilities are off set when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset and the liability on a net basis.

Deferred Tax

Deferred tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized, or the deferred income tax liability is settled.

Deferred tax assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.

Deferred tax liabilities are not recognized for temporary differences between the carrying amount and tax bases of investments in subsidiaries where the Group is able to control the timing of the reversal of the temporary differences and it is probable that the differences will not reverse in the foreseeable future.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority.

Earnings per Share

Basic earnings per share

Basic earnings per share is calculated by dividing the net profit for the period (excluding other comprehensive income) attributable to equity share holders of the Group by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus element in equity shares issued during the year.

Diluted earnings per share

Diluted earnings per share is computed by dividing the net profit for the period attributable to equity shareholders by the weighted average number of shares outstanding during the period as adjusted for the effects of all diluted potential equity shares except where the results are anti-dilutive.

Borrowing Costs

Expenses related to borrowing cost are accounted using effective interest rate. Borrowing costs are interest and other costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalized as part of the cost of that asset. Other borrowing costs are recognized as an expense in the period in which they are incurred. The difference between the discounted amount mobilized and redemption value of commercial papers is recognized in the statement of profit and loss over the life of the instrument using the EIR.

Dividends on Equity Shares

The Group recognises a liability to make cash distributions to equity shareholders when the distribution is authorised and the distribution is no longer at the discretion of the Group. As per the Companies Act, 2013, a distribution is authorised when it is approved by the shareholders except in case of interim dividend. A corresponding amount is recognised directly in equity.

Foreign Currency

Transactions in foreign currencies are recorded at the rate of exchange prevailing on the date of the transaction. Exchange differences arising on settlement of revenue transactions are recognized in the consolidated statement of profit and loss. Monetary assets and liabilities contracted in foreign currencies are restated at the rate of exchange ruling at the Balance Sheet date. Nonmonetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at the exchange rate when the fair value was determined. Non-monetary assets and liabilities that are measured based on historical cost in a foreign currency are translated at the exchange rate at the date of the transaction.

Segment Reporting

An operating segment is a component of the Group that engages in business activities from which it may earn revenues and incur expenses, whose operating results are regularly reviewed by the Group`s Chief Operating Decision Maker ("CODM") to make decisions for which discrete financial information is available. Based on the management approach as defined in Ind AS 108, the CODM evaluates the Group`s performance and allocates resources based on an analysis of various performance indicators by business segments and geographic segments.

Recent accounting pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended 31 March 2024, MCA has not notified any new standards or amendments to the existing standards applicable to the Company.

Textual information (75)

Disclosure of significant accounting policies [Text Block]

Corporate Information

Jainam Broking Limited (formerly known as Jainam Share Consultants Private Limited) was originally incorporated on November 10, 2003 under the Companies Act, 1956. The Company is converted into public limited company w.e.f. November 09, 2021 via a Certificate of Incorporation, issued by Registrar of Companies, Ahmedabad, Gujarat.

The Company has memberships of major stock exchanges of India viz. National Stock Exchange of India Ltd. (NSE), National Commodity and Derivatives Exchange Limited (NCDEX), Multi Commodity Exchange of India Limited (MCX), BSE Limited (BSE) and Metropolitan Stock Exchange Ltd (MSEL). The Company is also registered as a Depository Participant (DP) with Central Depository Services (I) Limited (CDSL).

The Company's registered office is situated at P03-02C, P03-02D & P03-02E, 3rd Floor, WTC Tower (51A), Road 5E, Block 51, Zone 5, DTA, NA Gift City, Gandhinagar, 385355 and corporate office situated at Jainam House Plot No. 42, Near Shardayatan School, Piplod, Surat, 395007.

The Company is engaged in the business of stock and commodity broking, providing margin trading facility, depository services and distribution of mutual funds, to its clients; and earns brokerage, fees, commission and interest income thereon. The Company is also into securities trading business including derivative instruments.

The Company offers a wide range of services to its client's like Equity Trading, Derivatives Trading, Currency Trading, Depository Services, Online Trading, Mutual Fund, Insurance, Bonds, IPO etc.

Summary of significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of Preparation

Compliance with Ind AS

The consolidated financial statements relate to the Company and its subsidiaries (together 'the Group' or "the Company"). The consolidated financial statement of the Group comply in all material respect with Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and other accounting principles generally accepted in India (collectively referred to as "Indian GAAP").

The transition to Ind AS has been carried out in accordance with Ind AS 101 First-time Adoption of Indian Accounting Standard. Accordingly the impact of transition has been recorded in the opening reserves as at April 1, 2021 and the comparative previous year has been restated / reclassified. Group has presented a reconciliation from the presentation of the Consolidated financial statements under Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 ("Previous GAAP") to Ind AS of Shareholders' equity as at March 31, 2022 and April 1, 2021 being the transition date and of the total comprehensive income for the year ended March 31, 2022.

These consolidated financial statements are prepared under the historical cost convention on the accrual basis except for certain financial assets and liabilities and defined benefit plan liabilities being measured at fair value. Also terminologies and classification of certain items has been changed as recommended by management.

The classification of assets and liabilities of the Group is done into current and non-current based on the operating cycle of the business of the Group. The operating cycle of the business of the Group is less than twelve months and therefore all current and non-current classifications are done based on the status of reliability and expected settlement of the respective asset and liability within a period of twelve months from the reporting date as required by Schedule III to the Companies Act, 2013. Accounting policies have been consistently applied except where newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Presentation of Financial Statements

These Consolidated financial statements are the Group's first Ind AS Consolidated financial statements. The Group's Consolidated financial statements are presented in Indian Rupees, which is also its functional currency and all values are rounded to the nearest lakhs, except when otherwise indicated.

The Company is covered under the definition of Non-Banking Financial Company as defined in Companies (Indian Accounting Standards) (Amendment) Rules, 2016. As per the format prescribed under Division III of Schedule III to the Companies Act, 2013, the Group presents the Balance Sheet, the Statement of Profit and Loss and the Statement of Changes in Equity in the order of liquidity. A maturity analysis of recovery or settlement of assets and liabilities within 12 months after the reporting date and more than 12 months after the reporting date is presented in Note 35.

Basis of consolidation

The subsidiaries are entities controlled by the Holding company. The Holding company controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

The Group combines the financial statements of the parent and its subsidiaries line by line adding together like items of assets, liabilities, equity, income and expenses. Intra-Group transactions, balances and unrealised gains on transactions between entities within the Group are

eliminated. Similarly, unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset.

The consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the Group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that Group member's financial statements in preparing the consolidated financial statements to ensure conformity with the Group's accounting policies. However, no subsidiaries have followed different accounting policies than those followed by the Group for the preparation of these consolidated financial statements.

Details of Subsidiaries:

Name	Country of Incorporation	% Holding as on March 31, 2023	% Holding as on March 31, 2022
Jainam IFSC Mavens Private Limited	India	100%	100%
Jainam Fincap Private Limited	India	-	100%

The principal place of business of the entities mentioned above is the same as the respective country of incorporation.

Use of Estimates and Judgments

Preparation of Consolidated financial statements in conformity with Ind AS requires management to make estimates, judgments, and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities (including contingent liabilities) and disclosures as of the date of financial statements and the reported amounts of revenue and expenses for the reporting period. Actual results could differ from these estimates. Accounting estimates and underlying assumptions are reviewed on an ongoing basis and could change from period to period. Appropriate changes in estimates are recognized in the period in which the Group becomes aware of the changes in circumstances surrounding the estimates. Any revisions to accounting estimates are recognized prospectively in the period in which the estimate is revised and future periods.

The Group makes certain judgments and estimates for valuation and impairment of financial instruments, useful life of property, plant and equipment, deferred tax assets / liabilities and retirement benefit obligations. Management believes that the estimates used in the preparation of the consolidated financial statements are prudent and reasonable.

Revenue Recognition

The Group recognizes revenue from contracts with customers based on a five step model asset out in Ind AS 115, Revenue from Contracts with Customers, to determine when to recognize revenue and at what amount. Revenue is measured based on the consideration specified in the contract with a customer. Revenue from contracts with customers is recognised when services are provided and it is highly probable that a significant reversal of revenue is not expected to occur.

Revenue is measured at fair value of the consideration received or receivable. Revenue is recognized when (or as) the Group satisfies a performance obligation by transferring a promised service (i.e. an asset) to a customer. An asset is transferred when (or as) the customer obtains control of that asset.

When (or as) a performance obligation is satisfied, the Group recognizes as revenue the amount of the transaction price (excluding estimates of variable consideration) that is allocated to that performance obligation.

The Group applies the five-step approach for recognition of revenue:

Identification of contract(s) with customers; Identification of the separate performance obligations in the contract; Determination of transaction price; Allocation of transaction price to the separate performance obligations; and Recognition of revenue when (or as) each performance obligation is satisfied

Brokerage income

It is recognized on trade date basis and is exclusive of goods and service tax and securities transaction tax (STT) wherever applicable.

Fee & Commission income

Fees based income on services is recognised as earned on a pro-rata basis over the term of the contract. Commissions from distribution of financial products are recognised upon allotment of the securities to the applicant or as the case may be.

Depository income

Income from services rendered on behalf of depository is recognised upon rendering of the services, in accordance with the terms of contract.

Interest income

Interest income is recognized on accrual basis in Statement of profit and loss for all financial instruments measured at amortised cost.

Dividend income

Dividend income is recognized in the statement of profit or loss on the date that the Group`s right to receive payment is established.

Income on Trading of Shares and Securities

Gains / losses on dealing in securities are recognized on a trade date basis.

Property, Plant and Equipment

Measurement at recognition

Property plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Subsequent costs are included in the asset's carrying amount.

Subsequent costs are included in the asset`s carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation methods, estimated useful lives and residual value:

Depreciation is calculated using the Written down value method to allocate their cost, net of their residual values, over their estimated useful life prescribed under Schedule II to the Companies Act, 2013. The estimated useful lives of assets are as follows:

Assets	Useful life of Assets
Building (Office Premises)	60
Plant, Machinery and Equipments	15
Furniture and Fixtures	10
Office Equipments	5
Computers and Servers	3-6
Vehicles	8
Softwares	3

Depreciation is provided on a Written down value basis from the date the asset is ready for its intended use. In respect of assets sold, depreciation is provided up to the date of disposal.

The residual values, estimated useful lives and methods of depreciation of property, plant and equipment are reviewed at the end of each financial year and changes if any, are accounted for on a prospective basis

Capital work-in-progress and Capital advances:

Cost of the assets not ready for intended use, as on reporting date, is shown as capital work in progress. Advances given towards acquisition of fixed assets outstanding at each reporting date are shown as other non-financial assets. Depreciation is not recorded on capital work in-progress until construction and installation is completed and assets are ready for its intended use.

Derecognition:

The carrying amount of an item of property, plant and equipment is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Gains and losses on disposals are determined by comparing proceeds with carrying amount and are recognized in the statement of profit and loss in the year when the asset is derecognized.

The date of disposal of an item of property, plant and equipment is the date the recipient obtains control of that item in accordance with the requirements for determining when the performance obligation is satisfied in Ind AS 115.

Transition to Ind-AS:

On transition to Ind-AS, the Group has elected to continue with the carrying value of all of its property, plant and equipment recognized as at April 01, 2021 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

Investment Property

Investment Property is property held to earn rentals and for capital appreciation. Investment property is measured initially at cost including transaction cost. Subsequent to initial recognition, investment property is measured in accordance with Ind AS 16 requirements for cost model. As investment property is derecognized upon disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from the disposal. Any gain or loss arising on de-recognition of the property is included in profit or loss in the period in which property is recognized.

For transition to Ind AS, the Group has elected to continue with the carrying value of its intangible assets recognized as of 1st April, 2021 measured as per previous GAAP and use that carrying value as its deemed cost as of the transition date.

Intangible Asset

Intangible assets are recognized where it is probable that the future economic benefit attributable to the assets will flow to the Group and its cost can be reliably measured. Intangible assets are stated at cost of acquisition less accumulated amortization and impairment, if any. Software and system development expenditure are capitalized at cost of acquisition including the cost attributable to readying the asset for use. The useful life of these intangible asset is estimated at 3 years with 5% residual value. Any expenses on such software for support and maintenance payable annually are charged to the statement of profit and loss.

Subsequent costs are included in the asset`s carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

Transition to Ind-AS:

On transition to Ind-AS, the Group has elected to continue with the carrying value of all of intangible assets recognized as at April 01, 2021 measured as per the previous GAAP and use that carrying value as the deemed cost of intangible assets.

Amortization:

The Group amortizes intangible assets on a written down value basis over their estimated useful life. The Group provides pro-rata amortization from the day the asset is put to use.

Derecognition:

The carrying amount of an intangible asset is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Gains and losses on disposals are determined by comparing proceeds with carrying amount and are recognized in the statement of profit and loss when the asset is derecognized.

Financial Instruments

Initial recognition and measurement:

Financial assets and financial liabilities are recognized when the entity becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities, with the exception of loans, debt securities, deposits, and borrowings are initially recognized on

trade-date, the date on which the Group commits to purchase or sell the asset.

Recognized financial instruments are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

Classification and subsequent measurement:

All recognized financial assets are subsequently measured at either amortised cost or fair value depending on their respective classification.

Based on the business model, the contractual characteristics of the financial assets and specific elections where appropriate, the Group classifies and measures the financial assets in the following categories:

Amortised cost; Fair value through other comprehensive income (FVOCI); Fair value through profit or loss (FVTPL)

Amortised Cost

The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

Fair value through other comprehensive income (FVOCI)

The Group classifies the financial assets as FVOCI if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the Group's business model is achieved by both collecting contractual cash flow and selling financial assets. In case of debt instruments measured at FVOCI, changes in fair value are recognised in other comprehensive income. The impairment gains or losses, foreign exchange gains or losses and interest calculated using the effective interest method are recognised in profit or loss. On de-recognition, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss as a reclassification adjustment. In case of equity instruments irrevocably designated at FVOCI, gains / losses including relating to foreign exchange, are recognised through other comprehensive income. Further, cumulative gains or losses previously recognised in other comprehensive income remain permanently in equity and are not subsequently transferred to profit or loss on derecognition.

Fair value through profit or loss (FVTPL)

The financial assets are classified as FVTPL if these do not meet the criteria for classifying at amortised cost or FVOCI. Further, in certain cases to eliminate or significantly reduce a measurement or recognition inconsistency (accounting mismatch), the Group irrevocably designates certain financial instruments at FVTPL at initial recognition. In case of financial assets measured at FVTPL, changes in fair value are recognised in profit or loss.

Profit or loss on sale of investments is determined on the basis of first-in-first-out (FIFO) basis.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

Based on the Group's business model for managing the investments, the Group has classified its investments and securities for trade at FVTPL. Investment in subsidiaries is carried at deemed cost (previous GAAP carrying amount) as per Ind AS 27.

Financial liabilities are carried at amortised cost using the effective interest rate method. For trade and other payables the carrying amount approximates the fair value due to short maturity of these instruments.

Impairment of Financial Assets:

In accordance with Ind AS 109, the Group applies expected credit loss model (ECL) for measurement and recognition of impairment loss. The Group recognises lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. At each reporting date, the Group assesses whether the loans have been impaired. The Group is exposed to credit risk when the customer defaults on his contractual obligations. For the computation of ECL, the loan receivables are classified into three stages based on the default and the aging of the outstanding.

If the amount of an impairment loss decreases in a subsequent period, and the decrease can be related objectively to an event occurring after the impairment was recognised, the excess is written back by reducing the loan impairment allowance account accordingly. The write-back is recognised in the statement of profit and loss.

The Group recognises life time expected credit loss for trade receivables and has adopted the simplified method of computation as per Ind AS 109.

Leases

Company as a Lessee

The determination of whether an arrangement is a lease, or contains a lease, is based on the substance of the arrangement and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset or assets or whether the arrangement conveys a right to use the asset. The Group assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified assets, the Group assess whether (i) the contract involves the use of an identified assets; (ii) the Group has substantially all the economic benefits from use of the assets through the period of the lease and (iii) the Group has the right to direct the use of the asset.

At the date of commencement of the lease, the Group recognizes a right-of-use assets (ROU) and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of 12 month or less (short-term leases) and low value leases. For these short-term and low value leases, the Group recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

Certain lease arrangements includes the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised.

The cost of the right-of-use assets comprises the amount of the initial measurement of the lease liability, any lease payments made at or before the inception date of the lease, less any lease incentives received. Subsequently, the right-of-use assets is measured at cost less any accumulated depreciation and accumulated impairment losses, if any. The right-of-use assets is depreciated using the straight line method from the commencement date over the shorter of lease term or useful life of right-of use assets.

For lease liabilities at inception, the Group measures the lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate is readily determined. If that rate is not readily determined the lease payments are discounted using the incremental borrowing rate.

(B) Company as a Lessor

Leases for which the Group is a lessor is classified as a finance or operating lease. Whenever the term of the lease transfers substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.

Amounts due from lessees under finance leases are recorded as receivables at the Group's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease. For operating leases, rental income is recognized on a straight-line basis over the term of the relevant lease.

Cash and Cash Equivalents

Cash and cash equivalents includes cash at banks and on hand, demand deposits with banks, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents cash and short-term deposits are considered integral part of the Group's cash management.

Impairment of Non-Financial Assets

The Group assesses at each balance sheet date whether there is any indication that an asset may be impaired. An asset is impaired when the carrying amount of the asset exceeds its recoverable amount. An impairment loss is charged to the Statement of Profit and Loss in the period in which an asset is identified as impaired. An impairment loss is reversed to the extent that the asset`s carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had previously been recognized.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

Retirement and Other Employee Benefits

Provident Fund

Retirement benefit in the form of provident fund, is a defined contribution scheme. The Group has no obligation, other than the contribution payable to the provident fund. The Group recognizes contribution payable to the provident fund scheme as an expense, when an employee renders the related service.

Gratuity Plan

Every employee is entitled to a benefit equivalent to 15 days salary last drawn for each completed year of service in line with The Payment of Gratuity Act, 1972. The same is payable at the time of separation from the Group or retirement, whichever is earlier. The benefit vest after five years of continuous service.

The Group's gratuity scheme is a defined benefit plan. The Group's net obligation in respect of the gratuity benefit scheme is calculated by estimating the amount of future benefit that the employees have earned in return for their service in the current and prior period. Such benefit is discounted to determine its present value, and the fair value of any plan assets, if any, is deducted.

The present value of the obligation under such benefit plan is determined based on actuarial valuation using the Projected Unit credit method which recognizes each period of services as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

The obligation is measured at present values of estimated future cash flows. The discounted rates used for determining the present value are based on the market yields on Government Securities as at the balance sheet date.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet.

Leave Encashment

As per the HR policy, Company do not compensate for the accumulated leaves of the employees and the accumulated leaves as at financial year end gets lapsed if not utilized by the employees.

Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the reporting date.

Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognized as finance cost. Expected future operating losses are not provided for.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

Contingent assets are neither recognised nor disclosed.

Offsetting Financial Instruments

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Group or the counterparty.

Income Tax

The income tax expense or credit for the period is the tax payable on the current period`s taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses. Current and deferred tax is recognized in profit or loss, except to the extent that it relates to items recognized in other comprehensive income or directly in equity. In this case, the tax is also recognized in other comprehensive income or directly in equity, respectively.

Current Tax

Current tax is measured at the amount of tax expected to be payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Current tax assets and current tax liabilities are off set when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset and the liability on a net basis.

Deferred Tax

Deferred tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized, or the deferred income tax liability is settled.

Deferred tax assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.

Deferred tax liabilities are not recognized for temporary differences between the carrying amount and tax bases of investments in subsidiaries where the Group is able to control the timing of the reversal of the temporary differences and it is probable that the differences will not reverse in the foreseeable future.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority.

Earnings per Share

Basic earnings per share

Basic earnings per share is calculated by dividing the net profit for the period (excluding other comprehensive income) attributable to equity share holders of the Group by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus element in equity shares issued during the year.

Diluted earnings per share

Diluted earnings per share is computed by dividing the net profit for the period attributable to equity shareholders by the weighted average number of shares outstanding during the period as adjusted for the effects of all diluted potential equity shares except where the results are anti-dilutive.

Borrowing Costs

Expenses related to borrowing cost are accounted using effective interest rate. Borrowing costs are interest and other costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalized as part of the cost of that asset. Other borrowing costs are recognized as an expense in the period in which they are incurred. The difference between the discounted amount mobilized and redemption value of commercial papers is recognized in the statement of profit and loss over the life of the instrument using the EIR.

Dividends on Equity Shares

The Group recognises a liability to make cash distributions to equity shareholders when the distribution is authorised and the distribution is no longer at the discretion of the Group. As per the Companies Act, 2013, a distribution is authorised when it is approved by the shareholders except in case of interim dividend. A corresponding amount is recognised directly in equity.

Foreign Currency

Transactions in foreign currencies are recorded at the rate of exchange prevailing on the date of the transaction. Exchange differences arising on settlement of revenue transactions are recognized in the consolidated statement of profit and loss. Monetary assets and liabilities contracted in foreign currencies are restated at the rate of exchange ruling at the Balance Sheet date. Nonmonetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at the exchange rate when the fair value was determined. Non-monetary assets and liabilities that are measured based on historical cost in a foreign currency are translated at the exchange rate at the date of the transaction.

Segment Reporting

An operating segment is a component of the Group that engages in business activities from which it may earn revenues and incur expenses, whose operating results are regularly reviewed by the Group`s Chief Operating Decision Maker ("CODM") to make decisions for which discrete financial information is available. Based on the management approach as defined in Ind AS 108, the CODM evaluates the Group`s performance and allocates resources based on an analysis of various performance indicators by business segments and geographic segments.

Recent accounting pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On 31 March 2023, MCA notified the Companies (Indian Accounting Standards) Amendment Rules, 2023, and has made following amendments to Ind AS which are effective from 01 April 2023:

Ind AS 1 - Presentation of financial statements: This amendment requires the entities to disclose their material accounting policies rather than their significant accounting policies. Accounting policy information, together with other information, is material when it can reasonably be expected to influence decisions of primary users of general-purpose financial statements.

Ind AS 8 - Accounting policies, changes in accounting estimates and errors : This amendment clarify the distinction between "changes in accounting estimates" and "changes in accounting policies" and the "correction of errors". The definition of a "change in accounting estimates" has been replaced with a definition of "accounting estimates". Under the new definition, accounting estimates are "monetary amounts in financial statements that are subject to measurement uncertainty". It also clarifies how entities use measurement techniques and inputs to develop accounting estimates if accounting policies require items in financial statements to be measured in a way that involves measurement uncertainty.

Ind AS 12 - Income Taxes: This amendment clarifies how companies account for deferred tax on transactions such as leases and decommissioning obligations. The amendments narrowed the scope of the recognition exemption in paragraphs 15 and 24 of Ind AS 12 (recognition exemption) so that it no longer applies to transactions that, on initial recognition, give rise to equal taxable and deductible temporary differences. Consequential amendments have also been made in Ind AS 101.

The Group does not expect the above amendments to have any significant impact in its Consolidated financial statements.

[610300] Notes - Accounting policies, changes in accounting estimates and errors

Disclosure of initial application of standards or interpretations [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Initially applied Ind ASs [Axis]	Yes
	01/04/2022 to 31/03/2023
Disclosure of initial application of standards or interpretations [Abstract]	
Disclosure of initial application of standards or interpretations [Line items]	
Title of initially applied Ind AS	Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013
Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS	no

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	Yes
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in acounting estimates during the year	No	No

[400600] Notes - Property, plant and equipment

Disclosure of detailed information about property, plant and equipment [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	3,292.63	355.25		3,292.63
Acquisitions through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-416.81	-184.41		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-416.81	-184.41		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	-59.33	0		-59.33
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.23	1.31		0.25
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.23	1.31		0.25
Decrease through loss of control of subsidiary, property, plant and equipment	-0.37	0		0
Total increase (decrease) in property, plant and equipment	2,817.09	172.15		3,233.55
Property, plant and equipment at end of period	3,673.82	856.73	684.58	4,416.84

Disclosure of detailed information about property, plant and equipment [Table] **..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	355.25			
Acquisitions through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			416.81	184.41
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			416.81	184.41
Revaluation increase (decrease), property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	1.51		0.02	0.2
Total increase (decrease) through transfers and other changes, property, plant and equipment	1.51		0.02	0.2
Decrease through loss of control of subsidiary, property, plant and equipment	0		0.37	0
Total increase (decrease) in property, plant and equipment	356.76		416.46	184.61
Property, plant and equipment at end of period	1,183.29	826.53	743.02	326.56

Disclosure of detailed information about property, plant and equipment [Table] **..(3)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	**Property, plant and equipment [Member]**	**Land [Member]**		
Sub classes of property, plant and equipment [Axis]	**Owned and leased assets [Member]**	**Owned and leased assets [Member]**		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Accumulated depreciation and impairment [Member]**	**Carrying amount [Member]**		
	31/03/2022	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**	**31/03/2022**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		2,388.57	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		2,388.57	0	
Property, plant and equipment at end of period	141.95	2,566.62	178.05	178.05

Disclosure of detailed information about property, plant and equipment [Table] **..(4)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2,388.57	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	2,388.57	0		0
Property, plant and equipment at end of period	2,566.62	178.05	178.05	0

Disclosure of detailed information about property, plant and equipment [Table] **..(5)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			2,388.57	0
Acquisitions through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		0	0
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		2,388.57	0
Property, plant and equipment at end of period	0	0	2,566.62	178.05

Disclosure of detailed information about property, plant and equipment [Table] **..(6)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		2,388.57	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		2,388.57	0	
Property, plant and equipment at end of period	178.05	2,566.62	178.05	178.05

Disclosure of detailed information about property, plant and equipment [Table] **..(7)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Land [Member]			Buildings [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				212.02
Acquisitions through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		-23.23
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	0	0		-23.23
Revaluation increase (decrease), property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment				0.22
Total increase (decrease) through transfers and other changes, property, plant and equipment				0.22
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		189.01
Property, plant and equipment at end of period	0	0	0	404.47

Disclosure of detailed information about property, plant and equipment [Table] **..(8)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		212.02	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-12.51			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-12.51			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	1.31		0.26	1.5
Total increase (decrease) through transfers and other changes, property, plant and equipment	1.31		0.26	1.5
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-11.2		212.28	1.5
Property, plant and equipment at end of period	215.46	226.66	455.05	242.77

Disclosure of detailed information about property, plant and equipment [Table] **..(9)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		23.23	12.51	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		23.23	12.51	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0.04	0.19	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0.04	0.19	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		23.27	12.7	
Property, plant and equipment at end of period	241.27	50.58	27.31	14.61

Disclosure of detailed information about property, plant and equipment [Table] **..(10)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.55	-0.54		
Total Depreciation property plant and equipment	-0.55	-0.54		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.24	1.29		0.28
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.24	1.29		0.28
Total increase (decrease) in property, plant and equipment	-0.31	0.75		0.28
Property, plant and equipment at end of period	16.01	16.32	15.57	19.24

Disclosure of detailed information about property, plant and equipment [Table] **..(11)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.55	0.54
Total Depreciation property plant and equipment			0.55	0.54
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	1.48		0.04	0.19
Total increase (decrease) through transfers and other changes, property, plant and equipment	1.48		0.04	0.19
Total increase (decrease) in property, plant and equipment	1.48		0.59	0.73
Property, plant and equipment at end of period	18.96	17.48	3.23	2.64

Disclosure of detailed information about property, plant and equipment [Table] **..(12)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		212.02	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-22.68	-11.97	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-22.68	-11.97	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		-0.02	0.02	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-0.02	0.02	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		189.32	-11.95	
Property, plant and equipment at end of period	1.91	388.46	199.14	211.09

Disclosure of detailed information about property, plant and equipment [Table] **..(13)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	212.02	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				22.68
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				22.68
Revaluation increase (decrease), property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-0.02	0.02		
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.02	0.02		
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	212	0.02		22.68
Property, plant and equipment at end of period	435.81	223.81	223.79	47.35

Disclosure of detailed information about property, plant and equipment [Table] **..(14)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Buildings [Member]		Office building [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			212.02	0
Acquisitions through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	11.97		-23.23	-12.51
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	11.97		-23.23	-12.51
Revaluation increase (decrease), property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			0.22	1.31
Total increase (decrease) through transfers and other changes, property, plant and equipment			0.22	1.31
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	11.97		189.01	-11.2
Property, plant and equipment at end of period	24.67	12.7	404.47	215.46

Disclosure of detailed information about property, plant and equipment [Table] **..(15)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Office building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		212.02	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0.26	1.5	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0.26	1.5	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		212.28	1.5	
Property, plant and equipment at end of period	226.66	455.05	242.77	241.27

Disclosure of detailed information about property, plant and equipment [Table] **..(16)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Office building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Assets held under lease [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	23.23	12.51		-0.55
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	23.23	12.51		-0.55
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.04	0.19		0.24
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.04	0.19		0.24
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		
Total increase (decrease) in property, plant and equipment	23.27	12.7		-0.31
Property, plant and equipment at end of period	50.58	27.31	14.61	16.01

Disclosure of detailed information about property, plant and equipment [Table] **..(17)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Office building [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.54			
Total Depreciation property plant and equipment	-0.54			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	1.29		(A) 0.28	1.48
Total increase (decrease) through transfers and other changes, property, plant and equipment	1.29		0.28	1.48
Total increase (decrease) in property, plant and equipment	0.75		0.28	1.48
Property, plant and equipment at end of period	16.32	15.57	19.24	18.96

(A) currency fluctuation 0.27 and adjustment .01

Disclosure of detailed information about property, plant and equipment [Table] **..(18)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Office building [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0.55	0.54	
Total Depreciation property plant and equipment		0.55	0.54	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0.04	(A) 0.19	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0.04	0.19	
Total increase (decrease) in property, plant and equipment		0.59	0.73	
Property, plant and equipment at end of period	17.48	3.23	2.64	1.91

(A) Currency fluctuation 0.18

Disclosure of detailed information about property, plant and equipment [Table] **..(19)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Office building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	212.02	0		212.02
Acquisitions through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-22.68	-11.97		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-22.68	-11.97		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-0.02	0.02		-0.02
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.02	0.02		-0.02
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	189.32	-11.95		212
Property, plant and equipment at end of period	388.46	199.14	211.09	435.81

Disclosure of detailed information about property, plant and equipment [Table] **..(20)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Office building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			22.68	11.97
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			22.68	11.97
Revaluation increase (decrease), property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.02			
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.02			
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0.02		22.68	11.97
Property, plant and equipment at end of period	223.81	223.79	47.35	24.67

Disclosure of detailed information about property, plant and equipment [Table] **..(21)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Office building [Member]	Plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		11.47	13.07	
Acquisitions through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-10.76	-12.25	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-10.76	-12.25	
Revaluation increase (decrease), property, plant and equipment		-0.44	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0.01	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0.01	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0.27	0.83	
Property, plant and equipment at end of period	12.7	42.42	42.15	41.32

Disclosure of detailed information about property, plant and equipment [Table] **..(22)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	11.47	13.07		
Acquisitions through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				10.76
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				10.76
Revaluation increase (decrease), property, plant and equipment	-0.44	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-0.01	0.01		-0.01
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.01	0.01		-0.01
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	11.02	13.08		10.75
Property, plant and equipment at end of period	81.33	70.31	57.23	38.91

Disclosure of detailed information about property, plant and equipment [Table] **..(23)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			11.47	13.07
Acquisitions through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	12.25		-10.76	-12.25
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	12.25		-10.76	-12.25
Revaluation increase (decrease), property, plant and equipment			-0.44	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			0	0.01
Total increase (decrease) through transfers and other changes, property, plant and equipment			0	0.01
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	12.25		0.27	0.83
Property, plant and equipment at end of period	28.16	15.91	42.42	42.15

Disclosure of detailed information about property, plant and equipment [Table] **..(24)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		11.47	13.07	
Acquisitions through business combinations, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		-0.44	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		-0.01	0.01	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-0.01	0.01	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		11.02	13.08	
Property, plant and equipment at end of period	41.32	81.33	70.31	57.23

Disclosure of detailed information about property, plant and equipment [Table] **..(25)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			Other plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				11.47
Acquisitions through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	10.76	12.25		-10.76
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	10.76	12.25		-10.76
Revaluation increase (decrease), property, plant and equipment				-0.44
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-0.01			0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.01			0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	10.75	12.25		0.27
Property, plant and equipment at end of period	38.91	28.16	15.91	42.42

Disclosure of detailed information about property, plant and equipment [Table] **..(26)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	13.07		11.47	13.07
Acquisitions through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-12.25			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-12.25			
Revaluation increase (decrease), property, plant and equipment	0		-0.44	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.01		-0.01	0.01
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.01		-0.01	0.01
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0.83		11.02	13.08
Property, plant and equipment at end of period	42.15	41.32	81.33	70.31

Disclosure of detailed information about property, plant and equipment [Table] **..(27)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		10.76	12.25	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		10.76	12.25	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		-0.01		
Total increase (decrease) through transfers and other changes, property, plant and equipment		-0.01		
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		10.75	12.25	
Property, plant and equipment at end of period	57.23	38.91	28.16	15.91

Disclosure of detailed information about property, plant and equipment [Table] **..(28)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	11.47	13.07		11.47
Acquisitions through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-10.76	-12.25		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-10.76	-12.25		
Revaluation increase (decrease), property, plant and equipment	-0.44	0		-0.44
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0.01		-0.01
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0.01		-0.01
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0.27	0.83		11.02
Property, plant and equipment at end of period	42.42	42.15	41.32	81.33

Disclosure of detailed information about property, plant and equipment [Table] **..(29)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	13.07			
Acquisitions through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			10.76	12.25
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			10.76	12.25
Revaluation increase (decrease), property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.01		-0.01	
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.01		-0.01	
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	13.08		10.75	12.25
Property, plant and equipment at end of period	70.31	57.23	38.91	28.16

Disclosure of detailed information about property, plant and equipment [Table] **..(30)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	**Other plant and equipment [Member]**	**Furniture and fixtures [Member]**		
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**	**Owned and leased assets [Member]**		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Accumulated depreciation and impairment [Member]**	**Carrying amount [Member]**		
	31/03/2022	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**	**31/03/2022**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		17.43	1.49	
Acquisitions through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-15.9	-22.3	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-15.9	-22.3	
Revaluation increase (decrease), property, plant and equipment		-2.55	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-1.02	-20.81	
Property, plant and equipment at end of period	15.91	37.59	38.61	59.42

Disclosure of detailed information about property, plant and equipment [Table] **..(31)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	17.43	1.49		
Acquisitions through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				15.9
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				15.9
Revaluation increase (decrease), property, plant and equipment	-2.55	0		
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	14.88	1.49		15.9
Property, plant and equipment at end of period	109.69	94.81	93.32	72.1

Disclosure of detailed information about property, plant and equipment [Table] **..(32)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			17.43	1.49
Acquisitions through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	22.3		-15.9	-22.3
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	22.3		-15.9	-22.3
Revaluation increase (decrease), property, plant and equipment			-2.55	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	22.3		-1.02	-20.81
Property, plant and equipment at end of period	56.2	33.9	37.59	38.61

Disclosure of detailed information about property, plant and equipment [Table] **..(33)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		17.43	1.49	
Acquisitions through business combinations, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		-2.55	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		14.88	1.49	
Property, plant and equipment at end of period	59.42	109.69	94.81	93.32

Disclosure of detailed information about property, plant and equipment [Table] **..(34)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			Vehicles [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Acquisitions through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	15.9	22.3		0
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	15.9	22.3		0
Revaluation increase (decrease), property, plant and equipment				-1.5
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		-0.37
Total increase (decrease) in property, plant and equipment	15.9	22.3		-1.13
Property, plant and equipment at end of period	72.1	56.2	33.9	0

Disclosure of detailed information about property, plant and equipment [Table] **..(35)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.01			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-0.01			
Revaluation increase (decrease), property, plant and equipment	0		-1.5	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-0.01		-1.5	0
Property, plant and equipment at end of period	1.13	1.14	0	1.5

Disclosure of detailed information about property, plant and equipment [Table] **..(36)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0.01	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0.01	
Decrease through loss of control of subsidiary, property, plant and equipment		0.37	0	
Total increase (decrease) in property, plant and equipment		-0.37	0.01	
Property, plant and equipment at end of period	1.5	0	0.37	0.36

Disclosure of detailed information about property, plant and equipment [Table] **..(37)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	-0.01		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	0	-0.01		
Revaluation increase (decrease), property, plant and equipment	-1.5	0		-1.5
Decrease through loss of control of subsidiary, property, plant and equipment	-0.37	0		0
Total increase (decrease) in property, plant and equipment	-1.13	-0.01		-1.5
Property, plant and equipment at end of period	0	1.13	1.14	0

Disclosure of detailed information about property, plant and equipment [Table] **..(38)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0.01
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0	0.01
Revaluation increase (decrease), property, plant and equipment	0			
Decrease through loss of control of subsidiary, property, plant and equipment	0		0.37	0
Total increase (decrease) in property, plant and equipment	0		-0.37	0.01
Property, plant and equipment at end of period	1.5	1.5	0	0.37

Disclosure of detailed information about property, plant and equipment [Table] **..(39)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]	Motor vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	-0.01	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	-0.01	
Revaluation increase (decrease), property, plant and equipment		-1.5	0	
Decrease through loss of control of subsidiary, property, plant and equipment		-0.37	0	
Total increase (decrease) in property, plant and equipment		-1.13	-0.01	
Property, plant and equipment at end of period	0.36	0	1.13	1.14

Disclosure of detailed information about property, plant and equipment [Table] **..(40)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	-1.5	0		
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0.37
Total increase (decrease) in property, plant and equipment	-1.5	0		-0.37
Property, plant and equipment at end of period	0	1.5	1.5	0

Disclosure of detailed information about property, plant and equipment [Table] **..(41)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.01		0	-0.01
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	0.01		0	-0.01
Revaluation increase (decrease), property, plant and equipment			-1.5	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		-0.37	0
Total increase (decrease) in property, plant and equipment	0.01		-1.13	-0.01
Property, plant and equipment at end of period	0.37	0.36	0	1.13

Disclosure of detailed information about property, plant and equipment [Table] **..(42)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		-1.5	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-1.5	0	
Property, plant and equipment at end of period	1.14	0	1.5	1.5

Disclosure of detailed information about property, plant and equipment [Table] **..(43)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			Office equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				4.86
Acquisitions through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0.01		-6.49
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	0	0.01		-6.49
Revaluation increase (decrease), property, plant and equipment				-1.05
Decrease through loss of control of subsidiary, property, plant and equipment	0.37	0		0
Total increase (decrease) in property, plant and equipment	-0.37	0.01		-2.68
Property, plant and equipment at end of period	0	0.37	0.36	12.94

Disclosure of detailed information about property, plant and equipment [Table] **..(44)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	16.17		4.86	16.17
Acquisitions through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2.94			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-2.94			
Revaluation increase (decrease), property, plant and equipment	0		-1.05	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	13.23		3.81	16.17
Property, plant and equipment at end of period	15.62	2.39	28.2	24.39

Disclosure of detailed information about property, plant and equipment [Table] **..(45)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		6.49	2.94	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		6.49	2.94	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		6.49	2.94	
Property, plant and equipment at end of period	8.22	15.26	8.77	5.83

Disclosure of detailed information about property, plant and equipment [Table] **..(46)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	4.86	16.17		4.86
Acquisitions through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-6.49	-2.94		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-6.49	-2.94		
Revaluation increase (decrease), property, plant and equipment	-1.05	0		-1.05
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-2.68	13.23		3.81
Property, plant and equipment at end of period	12.94	15.62	2.39	28.2

Disclosure of detailed information about property, plant and equipment [Table] **..(47)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	16.17			
Acquisitions through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			6.49	2.94
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			6.49	2.94
Revaluation increase (decrease), property, plant and equipment	0			
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	16.17		6.49	2.94
Property, plant and equipment at end of period	24.39	8.22	15.26	8.77

Disclosure of detailed information about property, plant and equipment [Table] **..(48)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		658.28	324.52	
Acquisitions through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-360.43	-134.4	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-360.43	-134.4	
Revaluation increase (decrease), property, plant and equipment		-53.79	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0.01	-0.01	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0.01	-0.01	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		244.07	190.11	
Property, plant and equipment at end of period	5.83	609.78	365.71	175.6

Disclosure of detailed information about property, plant and equipment [Table] **..(49)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	658.28	324.52		
Acquisitions through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				360.43
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				360.43
Revaluation increase (decrease), property, plant and equipment	-53.79	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment				-0.01
Total increase (decrease) through transfers and other changes, property, plant and equipment				-0.01
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	604.49	324.52		360.42
Property, plant and equipment at end of period	1,175.95	571.46	246.94	566.17

Disclosure of detailed information about property, plant and equipment [Table] **..(50)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			658.28	324.52
Acquisitions through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	134.4		-360.43	-134.4
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	134.4		-360.43	-134.4
Revaluation increase (decrease), property, plant and equipment			-53.79	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.01		0.01	-0.01
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.01		0.01	-0.01
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	134.41		244.07	190.11
Property, plant and equipment at end of period	205.75	71.34	609.78	365.71

Disclosure of detailed information about property, plant and equipment [Table] **..(51)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		658.28	324.52	
Acquisitions through business combinations, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		-53.79	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		604.49	324.52	
Property, plant and equipment at end of period	175.6	1,175.95	571.46	246.94

Disclosure of detailed information about property, plant and equipment [Table] **..(52)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Reconciliation of changes in property, plant and equipment [Abstract]			
Changes in property, plant and equipment [Abstract]			
Depreciation, property, plant and equipment [Abstract]			
Depreciation recognised in profit or loss	360.43	134.4	
Depreciation recognised as part of cost of other assets	0	0	
Total Depreciation property plant and equipment	360.43	134.4	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]			
Increase (decrease) through other changes, property, plant and equipment	-0.01	0.01	
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.01	0.01	
Decrease through loss of control of subsidiary, property, plant and equipment	0	0	
Total increase (decrease) in property, plant and equipment	360.42	134.41	
Property, plant and equipment at end of period	566.17	205.75	71.34

Disclosure of additional information about property plant and equipment [Table] ..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Land [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	-	-
Useful lives or depreciation rates, property, plant and equipment	As per companies Act, 2013	As per companies Act, 2013	-	-
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Land [Member]		Buildings [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	-	-	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	-	-	As per companies Act, 2013	As per companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Buildings [Member]		Office building [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	As per companies Act, 2013	As per companies Act, 2013	As per companies Act, 2013	As per companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Office building [Member]		Plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	As per companies Act, 2013	As per companies Act, 2013	As per companies Act, 2013	As per companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	As per companies Act, 2013	As per companies Act, 2013	As per companies Act, 2013	As per companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	As per companies Act, 2013	As per companies Act, 2013	As per companies Act, 2013	As per companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(7)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	As per companies Act, 2013	As per companies Act, 2013	As per companies Act, 2013	As per companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(8)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	As per companies Act, 2013	As per companies Act, 2013	As per companies Act, 2013	As per companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(9)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	As per companies Act, 2013	As per companies Act, 2013	As per companies Act, 2013	As per companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(10)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	As per companies Act, 2013	As per companies Act, 2013	As per companies Act, 2013	As per companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(11)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	As per companies Act, 2013	As per companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**
Disclosure of property, plant and equipment [TextBlock]	Textual information (76) [See below]	Textual information (77) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	Textual information (78) [See below]	Textual information (79) [See below]

Textual information (76)

Disclosure of property, plant and equipment [Text Block]

(a) Property, Plant and Equipment

Measurement at recognition

Property plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Subsequent costs are included in the asset's carrying amount.

Subsequent costs are included in the asset`s carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation methods, estimated useful lives and residual value:

Depreciation is calculated using the Written down value method to allocate their cost, net of their residual values, over their estimated useful life prescribed under Schedule II to the Companies Act, 2013. The estimated useful lives of assets are as follows:

Assets	Useful life of Assets
Building (Office Premises)	60
Plant, Machinery and Equipments	15
Furniture and Fixtures	10
Office Equipments	5
Computers and Servers	3-6
Vehicles	8
Softwares	3

Depreciation is provided on a Written down value basis from the date the asset is ready for its intended use. In respect of assets sold, depreciation is provided up to the date of disposal.

The residual values, estimated useful lives and methods of depreciation of property, plant and equipment are reviewed at the end of each financial year and changes if any, are accounted for on a prospective basis

Capital work-in-progress and Capital advances:

Cost of the assets not ready for intended use, as on reporting date, is shown as capital work in progress. Advances given towards acquisition of fixed assets outstanding at each reporting date are shown as other non-financial assets. Depreciation is not recorded on capital work in-progress until construction and installation is completed and assets are ready for its intended use.

Derecognition:

The carrying amount of an item of property, plant and equipment is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Gains and losses on disposals are determined by comparing proceeds with carrying amount and are recognized in the statement of profit and loss in the year when the asset is derecognized.

The date of disposal of an item of property, plant and equipment is the date the recipient obtains control of that item in accordance with the requirements for determining when the performance obligation is satisfied in Ind AS 115.

Textual information (77)

Disclosure of property, plant and equipment [Text Block]

Property, Plant and Equipment

Measurement at recognition

Property plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Subsequent costs are included in the asset's carrying amount.

Subsequent costs are included in the asset`s carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation methods, estimated useful lives and residual value:

Depreciation is calculated using the Written down value method to allocate their cost, net of their residual values, over their estimated useful life prescribed under Schedule II to the Companies Act, 2013. The estimated useful lives of assets are as follows:

Assets	Useful life of Assets
Building (Office Premises)	60
Plant, Machinery and Equipments	15
Furniture and Fixtures	10
Office Equipments	5
Computers and Servers	3-6
Vehicles	8
Softwares	3

Depreciation is provided on a Written down value basis from the date the asset is ready for its intended use. In respect of assets sold, depreciation is provided up to the date of disposal.

The residual values, estimated useful lives and methods of depreciation of property, plant and equipment are reviewed at the end of each financial year and changes if any, are accounted for on a prospective basis

Capital work-in-progress and Capital advances:

Cost of the assets not ready for intended use, as on reporting date, is shown as capital work in progress. Advances given towards acquisition of fixed assets outstanding at each reporting date are shown as other non-financial assets. Depreciation is not recorded on capital work in-progress until construction and installation is completed and assets are ready for its intended use.

Derecognition:

The carrying amount of an item of property, plant and equipment is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Gains and losses on disposals are determined by comparing proceeds with carrying amount and are recognized in the statement of profit and loss in the year when the asset is derecognized.

The date of disposal of an item of property, plant and equipment is the date the recipient obtains control of that item in accordance with the requirements for determining when the performance obligation is satisfied in Ind AS 115.

Transition to Ind-AS:

On transition to Ind-AS, the Group has elected to continue with the carrying value of all of its property, plant and equipment recognized as at April 01, 2021 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

Textual information (78)

Disclosure of detailed information about property, plant and equipment [Text Block]

11	(A) Property, Plant & Equipments									
										(? in Lakhs)
	Particular	Freehold Land (Office)	Office Premises	Plant, Machinery & Equipments	Office Equipments	Furniture & Fixtures	Vehicles	Computer and Servers	Computer Software	Grand Total
	As on 01-04-2022	178.05	223.79	57.23	8.22	93.32	1.50	246.93	9.40	818.45
	Addition	-	-	13.07	16.17	1.49	-	324.53	1.64	356.89
	Deletion	-	-	-	-	-	-	-	-	-
	As on 31-03-2023	178.05	223.79	70.30	24.39	94.81	1.50	571.46	11.04	1,175.3
	Addition	2,388.57	212.03	11.47	4.86	17.43	-	658.28	-	3,292.(
	Deletion	-	-	(0.44)	(1.05)	(2.55)	(1.50)	(53.79)	-	(59.34)
	As on 31-03-2024	2,566.62	435.81	81.33	28.20	109.69	-	1,175.95	11.04	4,408.(
	Accumulated Depericiation									
	As on 01-04-2022	-	12.70	15.91	5.82	33.91	0.36	71.34	1.70	141.74
	During the year	-	11.97	12.25	2.94	22.30	0.01	134.40	5.42	183.87
	Deletion	-	-	-	-	-	-	-	-	-
	As on 31-03-2023	-	24.67	28.16	8.77	56.20	0.37	205.74	7.12	331.04
	During the year	-	22.68	10.76	6.49	15.89	-	360.43	2.47	418.73
	Deletion	-	-	-	-	-	(0.37)	-	-	(0.37)
	As on 31-03-2024	-	47.35	38.91	15.26	72.10	0.00	566.17	9.59	749.39
	As on 31-03-2023	178.05	199.12	42.14	15.62	38.61	1.13	365.72	3.91	844.31
	As on 31-03-2024	2,566.62	388.46	42.41	12.95	37.59	(0.00)	609.78	1.44	3,659.2

	Notes:
	On transition to Ind-AS, the Group has elected to continue with the carrying value of all of its property, plant and equipment recognized as at April 01, 2021 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

11	(B) Right-of-use assets	
		(? in Lakhs)
	Particulars	Amount
	Gross carrying value as at 01-04-2023	18.96
	Addition during the year	-
	Deletion during the year	-
	Adjustment during the year	-
	Currency Fluctuation	0.27
	Gross carrying value as at 31-03-2024	19.23
	Accumulated depreciation as at 01-04-2023	2.64
	Charged for the year	0.55
	Deletion during the year	-
	Adjustment during the year	-
	Currency Fluctuation	0.04
	Accumulated depreciation as at 31-03-2024	3.23
	Carrying value as at 31-03-2024	16.01
	Carrying value as at 01-04-2023	16.33

	Gross carrying value as at 01-04-2022	17.48
	Addition during the year	-
	Deletion during the year	-
	Adjustment during the year	-
	Currency Fluctuation	1.48
	Gross carrying value as at 31-03-2023	18.96
	Accumulated depreciation as at 01-04-2022	1.91
	Charged for the year	0.54
	Deletion during the year	-
	Adjustment during the year	-
	Currency Fluctuation	0.18
	Accumulated depreciation as at 31-03-2023	2.64
	Carrying value as at 31-03-2023	16.33
	Note:	
	The Company has entered into one lease agreement for the use of office premises situated at Gift City SEZ at Gandhinagar, Gujarat for a period of 30 years. The Company has made upfront payment of Rs.17,010 Hundreds for allotment of office space. Amortization of said leasehold assets as per Ind AS 116 has been done on Straight Line basis over period of lease agreement.	

Textual information (79)

Disclosure of detailed information about property, plant and equipment [Text Block]

11	(A) Property, Plant & Equipments									
										(? in Lakhs)
	Particular	Freehold Land (Office)	Office Premises	Plant, Machinery & Equipments	Office Equipments	Furniture & Fixtures	Vehicles	Computer and Servers	Computer Software	Grand Total
	Cost									
	As on 01-04-2021	178.05	223.79	46.98	7.60	73.84	1.50	81.19	-	612.95
	Addition	-	-	10.26	0.62	19.48	-	165.75	9.40	205.50
	Deletion	-	-	-	-	-	-	-	-	-
	As on 31-03-2022	178.05	223.79	57.23	8.22	93.32	1.50	246.93	9.40	818.45
	Addition	-	-	13.07	16.17	1.49	-	324.53	1.64	356.89
	Deletion	-	-	-	-	-	-	-	-	-
	As on 31-03-2023	178.05	223.79	70.30	24.39	94.81	1.50	571.46	11.04	1,175.3
	Accumulated Depericiation									
	As on 01-04-2021	-	-	-	-	-	-	-	-	-
	During the year	-	12.70	15.91	5.82	33.91	0.36	71.34	1.70	141.74
	Deletion	-	-	-	-	-	-	-	-	-
	As on 31-03-2022	-	12.70	15.91	5.82	33.91	0.36	71.34	1.70	141.74
	During the year	-	11.97	12.25	2.94	22.30	0.01	134.40	5.42	183.87
	Deletion	-	-	-	-	-	-	-	-	-
	As on 31-03-2023	-	24.67	28.16	8.77	56.20	0.37	205.74	7.12	331.04
	As on 01-04-2021	178.05	223.79	46.98	7.60	73.84	1.50	81.19	-	612.95
	As on 31-03-2022	178.05	211.09	41.32	2.40	59.41	1.14	175.59	7.70	676.72
	As on 31-03-2023	178.05	199.12	42.14	15.62	38.61	1.13	365.72	3.91	844.31

	Notes:									
	On transition to Ind-AS, the Group has elected to continue with the carrying value of all of its property, plant and equipment recognized as at April 01, 2021 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.									

11	(B) Right-of-use assets	
		(? in Lakhs)
	Particulars	Amount
	Gross carrying value as at 01-04-2022	17,484.25
	Addition during the year	-
	Deletion during the year	-
	Adjustment during the year	-
	Currency Fluctuation	1,478.36
	Gross carrying value as at 31-03-2023	18,962.61
	Accumulated depreciation as at 01-04-2022	1,907.67
	Charged for the year	543.64
	Deletion during the year	-

	Adjustment during the year	-
	Currency Fluctuation	184.25
	Accumulated depreciation as at 31-03-2023	2,635.56
	Carrying value as at 31-03-2023	16,327.05
	Carrying value as at 01-04-2022	15,576.58
	Gross carrying value as at 01-04-2021	16,953.22
	Addition during the year	-
	Deletion during the year	-
	Adjustment during the year	-
	Currency Fluctuation	531.03
	Gross carrying value as at 31-03-2022	17,484.25
	Accumulated depreciation as at 01-04-2021	1,300.35
	Charged for the year	557.72
	Deletion during the year	-
	Adjustment during the year	-
	Currency Fluctuation	49.60
	Accumulated depreciation as at 31-03-2022	1,907.67
	Carrying value as at 31-03-2022	15,576.58
	The Group has entered into one lease agreement for the use of office premises situated at Gift City SEZ at Gandhinagar, Gujarat for a period of 30 years. The Group has made upfront payment of Rs.17,010 Hundreds for allotment of office space. Amortization of said leasehold assets as per Ind AS 116 has been done on Straight Line basis over period of lease agreement.	

[612100] Notes - Impairment of assets

Disclosure of impairment loss recognised or reversed [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Individual assets or cash generating units [Axis]	One			
Classes of assets [Axis]	Other impaired assets [Member]		Other impaired assets 1 [Member]	
Reportable segments [Axis]	Reportable segments [Member]		Reportable segments 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of impairment loss recognised or reversed [Abstract]				
Disclosure of impairment loss recognised or reversed [Line items]				
Description of cash-generating units	Financial Asset	Financial Asset	Financial Asset	Financial Asset
Description of segment	Financial Asset	Financial Asset	Financial Asset	Financial Asset
Description of other impaired assets	impairment of Delisted Securitites	impairment of Delisted Securitites	impairment of Delisted Securitites	impairment of Delisted Securitites
Impairment loss	3.41	3.41	3.41	3.41
Reversal of impairment loss	0	0	0	0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of impairment loss and reversal of impairment loss [Abstract]		
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No
Explanation of impairment loss recognised or reversed by class of assets and by reportable segment		
Disclosure of impairment loss recognised or reversed [Abstract]		

[400700] Notes - Investment property

Disclosure of detailed information about investment property [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Type of investment property [Axis]	FreeholdLand			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	FreeholdLand	FreeholdLand		Freehold Land
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Additions from subsequent expenditure recognised as Assets, investment property	0	0		0
Additions from acquisitions, investment property	0	0		0
Total additions other than through business combinations, investment property	0	0		0
Acquisitions through business combinations, investment property	0	0		0
Increase (decrease) through net exchange differences, investment property	0	0		0
Depreciation, investment property	0	0		
Impairment loss recognised in profit or loss, investment property	0	0		
Reversal of impairment loss recognised in profit or loss, investment property	0	0		
Transfer from (to) inventories and owner-occupied property, investment property	0	0		0
Transfer from investment property under construction or development, investment property	0	0		0
Disposals, investment property	0	0		0
Decrease through classified as held for sale, investment property	0	0		0
Increase (decrease) through other changes, investment property	0	0		0
Total increase (decrease) in investment property	0	0		0
Investment property at end of period	13.32	13.32	13.32	13.32

Disclosure of detailed information about investment property [Table] **..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Type of investment property [Axis]	FreeholdLand			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Freehold Land		Freehold Land	Freehold Land
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Additions from subsequent expenditure recognised as Assets, investment property	0			
Additions from acquisitions, investment property	0			
Total additions other than through business combinations, investment property	0			
Acquisitions through business combinations, investment property	0			
Increase (decrease) through net exchange differences, investment property	0			
Depreciation, investment property			0	0
Impairment loss recognised in profit or loss, investment property			0	0
Reversal of impairment loss recognised in profit or loss, investment property			0	0
Transfer from (to) inventories and owner-occupied property, investment property	0		0	0
Transfer from investment property under construction or development, investment property	0		0	0
Disposals, investment property	0		0	0
Decrease through classified as held for sale, investment property	0		0	0
Increase (decrease) through other changes, investment property	0		0	0
Total increase (decrease) in investment property	0		0	0
Investment property at end of period	13.32	13.32	0	0

Disclosure of detailed information about investment property [Table] **..(3)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Type of investment property [Axis]	FreeholdLand
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]
	31/03/2022
Disclosure of detailed information about investment property at cost [Abstract]	
Disclosure of detailed information about investment property [Line items]	
Reconciliation of changes in investment property [Abstract]	
Investment property at end of period	0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of investment property [TextBlock]	Textual information (80) [See below]	Textual information (81) [See below]
Disclosure of detailed information about investment property [TextBlock]	Textual information (82) [See below]	Textual information (83) [See below]
Description of criteria used to distinguish investment property from owner-occupied property and from property held for sale in ordinary course of business	Investment property existing as on April 01, 2021 i.e. the date of transition to Ind AS, the Company has used previous GAAP carrying value as deemed cost.	Investment property existing as on April 01, 2021 i.e. the date of transition to Ind AS, the Company has used previous GAAP carrying value as deemed cost.
Description of extent to which fair value of investment property is based on valuation by independent valuer	Textual information (84) [See below]	Textual information (85) [See below]
Rental income from investment property	0	0
Rental income from investment property, net of direct operating expense	0	0
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

Textual information (80)

Disclosure of investment property [Text Block]

Investment Property is property held to earn rentals and for capital appreciation. Investment property is measured initially at cost including transaction cost. Subsequent to initial recognition, investment property is measured in accordance with Ind AS 16 requirements for cost model. As investment property is derecognized upon disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from the disposal. Any gain or loss arising on de-recognition of the property is included in profit or loss in the period in which property is recognized

Textual information (81)

Disclosure of investment property [Text Block]

Investment Property is property held to earn rentals and for capital appreciation. Investment property is measured initially at cost including transaction cost. Subsequent to initial recognition, investment property is measured in accordance with Ind AS 16 requirements for cost model. As investment property is derecognized upon disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from the disposal. Any gain or loss arising on de-recognition of the property is included in profit or loss in the period in which property is recognized.

For transition to Ind AS, the company has elected to continue with the carrying value of its intangible assets recognized as of 1st April, 2021 measured as per previous GAAP and use that carrying value as its deemed cost as of the transition date.

Textual information (82)

Disclosure of detailed information about investment property [Text Block]

12	Investment Property	
		(? in Lakhs)
	Particular	Freehold Land
	Cost	
	As on 01-04-2022	13.32
	Addition	-
	Deletion	-
	As on 31-03-2023	13.32
	Addition	
	Deletion	
	As on 31-03-2024	13.32
	Accumulated Depericiation	
	As on 01-04-2022	-
	During the year	-
	Deletion	-
	As on 31-03-2023	-
	During the year	-
	Deletion	-
	As on 31-03-2024	-
	As on 31-03-2023	13.32
	As on 31-03-2024	13.32
	Notes:	
(i)	As at March 31, 2024, fair value of the investment property is Rs. 190 lakhs. These valuation are based on valuation performed by an accredited independent valuer, who is specialist in valuing these types of investment property. The Company has no restrictions on the realisability of its investment properties and no contractual obligations to purchase, construct or develop investment properties or for repairs, maintainance and enhancements. Valuation report is obtained once in every three years.	
(iii)	Company has not earned any profit / incurred losses on the above Investment property during the year (Previous year: Nil).	

Textual information (83)

Disclosure of detailed information about investment property [Text Block]

12	Investment Property		
		(? in Lakhs)	
	Particular	Freehold Land	
	Cost		
	As on 01-04-2021	13.32	
	Addition	-	
	Deletion	-	
	As on 31-03-2022	13.32	
	Addition		
	Deletion		
	As on 31-03-2023	13.32	
	Accumulated Depericiation		
	As on 01-04-2021	-	
	During the year	-	
	Deletion	-	
	As on 31-03-2022	-	
	During the year		
	Deletion		
	As on 31-03-2022	-	
	As on 01-04-2021	13.32	
	As on 31-03-2022	13.32	
	As on 31-03-2023	13.32	
	Notes:		
(i)	Investment property existing as on April 01, 2021 i.e. the date of transition to Ind AS, the Company has used previous GAAP carrying value as deemed cost.		
(ii)	As at March 31, 2023, fair value of the investment property is Rs. 190 lakhs. These valuation are based on valuation performed by an accredited independent valuer, who is specialist in valuing these types of investment property. The Group has no restrictions on the realisability of its investment properties and no contractual obligations to purchase, construct or develop investment properties or for repairs, maintainance and enhancements.		
(iii)	Group has not earned any profit / incurred losses on the above Investment property during the year (Previous year: Nil).		

Textual information (84)

Description of extent to which fair value of investment property is based on valuation by independent valuer
As at March 31, 2024, fair value of the investment property is Rs. 190 lakhs. These valuation are based on valuation performed by an accredited independent valuer, who is specialist in valuing these types of investment property. The Company has no restrictions on the realisability of its investment properties and no contractual obligations to purchase, construct or develop investment properties or for repairs, maintainance and enhancements.

Textual information (85)

Description of extent to which fair value of investment property is based on valuation by independent valuer
As at March 31, 2023, fair value of the investment property is Rs. 190 lakhs. These valuation are based on valuation performed by an accredited independent valuer, who is specialist in valuing these types of investment property. The Company has no restrictions on the realisability of its investment properties and no contractual obligations to purchase, construct or develop investment properties or for repairs, maintainance and enhancements.

[400800] Notes - Goodwill

Disclosure of reconciliation of changes in goodwill [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2024	31/03/2023
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Goodwill at end of period	0	0

Unless otherwise specified, all monetary values are in Lakhs of INR

	31/03/2024	31/03/2023
Disclosure of goodwill [TextBlock]		
Disclosure of reconciliation of changes in goodwill [Abstract]		
Goodwill at end of period	0	0

[400900] Notes - Other intangible assets

Disclosure of additional information about other intangible assets [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		Computer software [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	WDV	WDV	WDV	WDV
Useful lives or amortisation rates, other intangible assets	3 years	3 years	3 years	3 years
Whether other intangible assets are stated at revalued amount	No	No	No	No
Revaluation of intangible assets [Abstract]				
Other intangible assets, revalued assets	0	0	0	0
Other intangible assets, revalued assets, at cost	0	0	0	0
Other intangible assets, revaluation surplus	0	0	0	0

Disclosure of additional information about other intangible assets [Table] **..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Computer software [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	WDV	WDV
Useful lives or amortisation rates, other intangible assets	3 years	3 years
Whether other intangible assets are stated at revalued amount	No	No
Revaluation of intangible assets [Abstract]		
Other intangible assets, revalued assets	0	0
Other intangible assets, revalued assets, at cost	0	0
Other intangible assets, revaluation surplus	0	0

Disclosure of detailed information about other intangible assets [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	1.64		0
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-2.47	-5.42		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-2.47	-3.78		0
Other intangible assets at end of period	1.45	3.92	7.7	11.04

Disclosure of detailed information about other intangible assets [Table] **..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1.64			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			2.47	5.42
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	1.64		2.47	5.42
Other intangible assets at end of period	11.04	9.4	9.59	7.12

Disclosure of detailed information about other intangible assets [Table] **..(3)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	1.64	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-2.47	-5.42	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-2.47	-3.78	
Other intangible assets at end of period	1.7	1.45	3.92	7.7

Disclosure of detailed information about other intangible assets [Table] **..(4)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	1.64		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				2.47
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	1.64		2.47
Other intangible assets at end of period	11.04	11.04	9.4	9.59

Disclosure of detailed information about other intangible assets [Table] **..(5)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	1.64
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	5.42		-2.47	-5.42
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	5.42		-2.47	-3.78
Other intangible assets at end of period	7.12	1.7	1.45	3.92

Disclosure of detailed information about other intangible assets [Table] **..(6)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	1.64	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	1.64	
Other intangible assets at end of period	7.7	11.04	11.04	9.4

Disclosure of detailed information about other intangible assets [Table] **..(7)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]			
Disclosure of detailed information about other intangible assets [Line items]			
Reconciliation of changes in other intangible assets [Abstract]			
Changes in Other intangible assets [Abstract]			
Amortisation other intangible assets	2.47	5.42	
Impairment loss recognised in profit or loss	0	0	
Reversal of impairment loss recognised in profit or loss	0	0	
Impairment loss recognised in other comprehensive income, other intangible assets	0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]			
Increase (decrease) through transfers, other intangible assets	0	0	
Increase (decrease) through other changes	0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0	
Disposals and retirements, other intangible assets [Abstract]			
Disposals	0	0	
Retirements	0	0	
Total Disposals and retirements, Other intangible assets	0	0	
Decrease through classified as held for sale	0	0	
Decrease through loss of control of subsidiary	0	0	
Total increase (decrease) in Other intangible assets	2.47	5.42	
Other intangible assets at end of period	9.59	7.12	1.7

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of other intangible assets [TextBlock]	Textual information (86) [See below]	Textual information (87) [See below]
Disclosure of detailed information about other intangible assets [TextBlock]	Textual information (88) [See below]	Textual information (89) [See below]
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

Textual information (86)

Disclosure of other intangible assets [Text Block]

Particular	Computer Software
As on 01-04-2022	9.40
Addition	1.64
Deletion	-
As on 31-03-2023	11.04
Addition	-
Deletion	-
As on 31-03-2024	11.04
Accumulated Depericiation	
As on 01-04-2022	1.70
During the year	5.42
Deletion	-
As on 31-03-2023	7.12
During the year	2.47
Deletion	-
As on 31-03-2024	9.59
As on 31-03-2023	3.91
As on 31-03-2024	1.44

Textual information (87)

Disclosure of other intangible assets [Text Block]

11	Property, Plant & Equipments	
	Particular	Computer Software
	Cost	
	As on 01-04-2021	-
	Addition	9.40
	Deletion	-
	As on 31-03-2022	9.40
	Addition	1.64
	Deletion	-
	As on 31-03-2023	11.04
	Accumulated Depericiation	
	As on 01-04-2021	-
	During the year	1.70
	Deletion	-
	As on 31-03-2022	1.70
	During the year	5.42
	Deletion	-
	As on 31-03-2023	7.12
	As on 01-04-2021	-
	As on 31-03-2022	7.70
	As on 31-03-2023	3.91
	Notes:	
	On transition to Ind-AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment recognized as at April 01, 2021 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.	

Textual information (88)

Disclosure of detailed information about other intangible assets [Text Block]

Particular	Computer Software
As on 01-04-2022	9.40
Addition	1.64
Deletion	-
As on 31-03-2023	11.04
Addition	-
Deletion	-
As on 31-03-2024	11.04
Accumulated Depericiation	
As on 01-04-2022	1.70
During the year	5.42
Deletion	-
As on 31-03-2023	7.12
During the year	2.47
Deletion	-
As on 31-03-2024	9.59
As on 31-03-2023	3.91
As on 31-03-2024	1.44

On transition to Ind-AS, the Group has elected to continue with the carrying value of all of its property, plant and equipment recognized as at April 01, 2021 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

Textual information (89)

Disclosure of detailed information about other intangible assets [Text Block]

11	Property, Plant & Equipments	
	Particular	Computer Software
	Cost	
	As on 01-04-2021	-
	Addition	9.40
	Deletion	-
	As on 31-03-2022	9.40
	Addition	1.64
	Deletion	-
	As on 31-03-2023	11.04
	Accumulated Depericiation	
	As on 01-04-2021	-
	During the year	1.70
	Deletion	-
	As on 31-03-2022	1.70
	During the year	5.42
	Deletion	-
	As on 31-03-2023	7.12
	As on 01-04-2021	-
	As on 31-03-2022	7.70
	As on 31-03-2023	3.91
	Notes:	
	On transition to Ind-AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment recognized as at April 01, 2021 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.	

[401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	-	-
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	-	-

[611100] Notes - Financial instruments

Disclosure of maturity analysis for financial assets held for managing liquidity risk [Table] ..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Maturity [Axis]	Not later than one year [Member]		Later than three months and not later than one year [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Disclosure of maturity analysis for financial assets held for managing liquidity risk [Abstract]				
Disclosure of maturity analysis for financial assets held for managing liquidity risk [Line items]				
Financial assets held for managing liquidity risk	5,79,882.95	2,09,670.79	5,79,882.95	2,09,670.79

Disclosure of maturity analysis for financial assets held for managing liquidity risk [Table] ..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Maturity [Axis]	Later than six months and not later than one year [Member]		Later than one year [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Disclosure of maturity analysis for financial assets held for managing liquidity risk [Abstract]				
Disclosure of maturity analysis for financial assets held for managing liquidity risk [Line items]				
Financial assets held for managing liquidity risk	5,79,882.95	2,09,670.79	179.38	5,572.5

Disclosure of maturity analysis for financial assets held for managing liquidity risk [Table] ..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Maturity [Axis]	Later than one year and not later than five years [Member]		Later than one year and not later than three years [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Disclosure of maturity analysis for financial assets held for managing liquidity risk [Abstract]				
Disclosure of maturity analysis for financial assets held for managing liquidity risk [Line items]				
Financial assets held for managing liquidity risk	179.38	5,572.5	179.38	5,572.5

Disclosure of maturity analysis for financial assets held for managing liquidity risk [Table] **..(4)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Maturity [Axis]	Later than one year and not later than two years [Member]	Later than two years and not later than three years [Member]
	31/03/2024	31/03/2023
Disclosure of maturity analysis for financial assets held for managing liquidity risk [Abstract]		
Disclosure of maturity analysis for financial assets held for managing liquidity risk [Line items]		
Financial assets held for managing liquidity risk	179.38	5,572.5

Disclosure of financial liabilities [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]		Financial liabilities at fair value, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]		Financial liabilities at fair value through profit or loss, category [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	3,87,397.5	1,56,371.98	0	0
Financial liabilities, at fair value	0	0	443.13	854

Disclosure of financial liabilities [Table] **..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial liabilities [Axis]	Financial liabilities at fair value, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [Member]	
	31/03/2024	31/03/2023
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	0	0
Financial liabilities, at fair value	443.13	854

Disclosure of financial assets [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,91,488.5	2,01,738.8	20,110.83	8,648.84
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	-	Refer child member	Trade Receivables	-
Description of other financial assets at fair value class	-	Refer child member	-	-

Disclosure of financial assets [Table] **..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial assets [Axis]	Trade receivables [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	20,110.83	8,648.84	1,71,377.67	1,93,089.96
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Trade Receivables	-	Refer child member	Refer child member
Description of other financial assets at fair value class	-	-	-	-

Disclosure of financial assets [Table] **..(3)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	5,181.17	754.79	5,181.17	754.79
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Cash and Cash Equivalents	Cash and Cash Equivalents	Cash and Cash Equivalents	Cash and Cash Equivalents
Description of other financial assets at fair value class	-	-	-	-

Disclosure of financial assets [Table] **..(4)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,59,038.07	1,80,464.84	1,59,038.07	1,80,464.84
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	'Bank Balances other than cash and cash equivalent	'Bank Balances other than cash and cash equivalent	'Bank Balances other than cash and cash equivalent	'Bank Balances other than cash and cash equivalent
Description of other financial assets at fair value class	-	-	-	-

Disclosure of financial assets [Table] **..(5)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 3 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2022 to 31/03/2023	31/03/2024	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	197.57	6,130.27	6,130.27	197.57
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Investments		Loans	Investments
Description of other financial assets at fair value class	-		-	-

Disclosure of financial assets [Table] **..(6)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 4 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2022 to 31/03/2023	31/03/2024	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	3,505.33	1,028.16	1,028.16	3,505.33
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Loans		Other financial asset	Loans
Description of other financial assets at fair value class	-		-	-

Disclosure of financial assets [Table] **..(7)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 5 [Member]		Financial assets at fair value, class [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]	Financial assets at amortised cost, category [Member]	Financial assets, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	8,167.43	8,167.43	500.28	0
Financial assets, at fair value	0	0	3,88,073.54	13,504.29
Description of other financial assets at amortised cost class	Other financial asset	Other financial asset	Refer child member	Refer child member
Description of other financial assets at fair value class		-	Refer child member	Refer child member

Disclosure of financial assets [Table] **..(8)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial assets [Axis]	Trading securities [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	3,60,319.51	13,504.29	3,60,319.51	13,504.29
Description of other financial assets at amortised cost class	-	-	-	-
Description of other financial assets at fair value class	Securities for Trade	Securities for Trade	Securities for Trade	Securities for Trade

Disclosure of financial assets [Table] **..(9)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial assets [Axis]	Trading securities [Member]		Equity investments [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, classified as held for trading, category [Member]		Financial assets, category [Member]	Financial assets at fair value through profit or loss, category [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	500.28	0
Financial assets, at fair value	3,60,319.51	13,504.29	27,754.03	27,754.03
Description of other financial assets at amortised cost class	-	-	Refer child member	Refer child member
Description of other financial assets at fair value class	Securities for Trade	Securities for Trade	Refer child member	Refer child member

Disclosure of financial assets [Table] **..(10)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial assets [Axis]	Equity investments [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, classified as held for trading, category [Member]	Financial assets at amortised cost, category [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	0	500.28
Financial assets, at fair value	27,754.03	0
Description of other financial assets at amortised cost class	-	Investments
Description of other financial assets at fair value class	Investemnts	-

Disclosure of credit risk exposure [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Credit grades [Axis]	One			
Classes of financial instruments [Axis]	Financial instruments, class [Member]		Trade receivables [Member]	
Type of measurement of expected credit losses [Axis]	Type of measurement of expected credit losses [Member]		Type of measurement of expected credit losses [Member]	
Method of assessment of expected credit losses [Axis]	Method of assessment of expected credit losses [Member]		Method of assessment of expected credit losses [Member]	
Credit impairment of financial instruments [Axis]	Credit impairment of financial instruments [Member]		Credit impairment of financial instruments [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Carrying amount [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Nature of other financial instruments			-	-
Nature of other financial instruments			-	-
Exposure to credit risk on loan commitments and financial guarantee contracts at end of period	0	0	0	0
Disclosure of credit risk exposure [Abstract]				
Disclosure of credit risk exposure [Line items]				
Nature of credit risk rating grades	-	-	-	-
Nature of other financial instruments			-	-
Financial assets	20,110.83	8,648.84	20,110.83	8,648.84
Exposure to credit risk on loan commitments and financial guarantee contracts	0	0	0	0
Nature of other financial instruments			-	-

Disclosure of credit risk exposure [Table] **..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Credit grades [Axis]	One			
Classes of financial instruments [Axis]	Trade receivables [Member]			
Type of measurement of expected credit losses [Axis]	Lifetime expected credit losses [Member]			
Method of assessment of expected credit losses [Axis]	Method of assessment of expected credit losses [Member]		Expected credit losses collectively assessed [Member]	
Credit impairment of financial instruments [Axis]	Credit impairment of financial instruments [Member]		Credit impairment of financial instruments [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Carrying amount [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Nature of other financial instruments	-	-	-	-
Nature of other financial instruments	-	-	-	-
Exposure to credit risk on loan commitments and financial guarantee contracts at end of period	0	0	0	0
Disclosure of credit risk exposure [Abstract]				
Disclosure of credit risk exposure [Line items]				
Nature of credit risk rating grades	-	-	-	-
Nature of other financial instruments	-	-	-	-
Financial assets	20,110.83	8,648.84	20,110.83	8,648.84
Exposure to credit risk on loan commitments and financial guarantee contracts	0	0	0	0
Nature of other financial instruments	-	-	-	-

Disclosure of credit risk exposure [Table] **..(3)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Credit grades [Axis]	One			
Classes of financial instruments [Axis]	Trade receivables [Member]			
Type of measurement of expected credit losses [Axis]	Lifetime expected credit losses [Member]			
Method of assessment of expected credit losses [Axis]	Expected credit losses collectively assessed [Member]			
Credit impairment of financial instruments [Axis]	Financial instruments not credit-impaired [Member]			
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Nature of other financial instruments	-	-	-	-
Nature of other financial instruments	-	-	-	-
Exposure to credit risk on loan commitments and financial guarantee contracts at end of period	0	0	0	0
Disclosure of credit risk exposure [Abstract]				
Disclosure of credit risk exposure [Line items]				
Nature of credit risk rating grades	-	-	Trade Receivables	-
Nature of other financial instruments	-	-	-	-
Financial assets	20,110.83	8,648.84	20,110.83	8,648.84
Exposure to credit risk on loan commitments and financial guarantee contracts	0	0	0	0
Nature of other financial instruments	-	-	-	-

Disclosure of credit risk exposure [Table] **..(4)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Credit grades [Axis]	One		Two	
Classes of financial instruments [Axis]	Trade receivables [Member]		Financial instruments, class [Member]	
Type of measurement of expected credit losses [Axis]	Lifetime expected credit losses [Member]		Type of measurement of expected credit losses [Member]	
Method of assessment of expected credit losses [Axis]	Expected credit losses collectively assessed [Member]		Method of assessment of expected credit losses [Member]	
Credit impairment of financial instruments [Axis]	Financial instruments not credit-impaired [Member]		Credit impairment of financial instruments [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Accumulated impairment [Member]		Carrying amount [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Nature of other financial instruments	-	-	Loan	Loan
Nature of other financial instruments	-	-	Loan	Loan
Exposure to credit risk on loan commitments and financial guarantee contracts at end of period	0	0	0	0
Disclosure of credit risk exposure [Abstract]				
Disclosure of credit risk exposure [Line items]				
Nature of credit risk rating grades	-	-	-	-
Nature of other financial instruments	-	-	Loan	Loan
Financial assets	0	0	6,130.27	3,505.53
Exposure to credit risk on loan commitments and financial guarantee contracts	0	0	0	0
Nature of other financial instruments	-	-	Loan	Loan

Disclosure of credit risk exposure [Table] **..(5)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Credit grades [Axis]	Two			
Classes of financial instruments [Axis]	Other financial instruments [Member]		Other financial instruments 1 [Member]	
Type of measurement of expected credit losses [Axis]	Type of measurement of expected credit losses [Member]		Type of measurement of expected credit losses [Member]	
Method of assessment of expected credit losses [Axis]	Method of assessment of expected credit losses [Member]		Method of assessment of expected credit losses [Member]	
Credit impairment of financial instruments [Axis]	Credit impairment of financial instruments [Member]		Credit impairment of financial instruments [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Carrying amount [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Nature of other financial instruments	Loan	Loan	Loan	Loan
Nature of other financial instruments	Loan	Loan	Loan	Loan
Exposure to credit risk on loan commitments and financial guarantee contracts at end of period	0	0	0	0
Disclosure of credit risk exposure [Abstract]				
Disclosure of credit risk exposure [Line items]				
Nature of credit risk rating grades	-	-	-	-
Nature of other financial instruments	Loan	Loan	Loan	Loan
Financial assets	6,130.27	3,505.53	6,130.27	3,505.53
Exposure to credit risk on loan commitments and financial guarantee contracts	0	0	0	0
Nature of other financial instruments	Loan	Loan	Loan	Loan

Disclosure of credit risk exposure [Table] **..(6)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Credit grades [Axis]	Two			
Classes of financial instruments [Axis]	Other financial instruments 1 [Member]			
Type of measurement of expected credit losses [Axis]	12-month expected credit losses [Member]			
Method of assessment of expected credit losses [Axis]	Method of assessment of expected credit losses [Member]		Expected credit losses collectively assessed [Member]	
Credit impairment of financial instruments [Axis]	Credit impairment of financial instruments [Member]		Credit impairment of financial instruments [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Carrying amount [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Nature of other financial instruments	Loan	Loan	Loan	Loan
Nature of other financial instruments	Loan	Loan	Loan	Loan
Exposure to credit risk on loan commitments and financial guarantee contracts at end of period	0	0	0	0
Disclosure of credit risk exposure [Abstract]				
Disclosure of credit risk exposure [Line items]				
Nature of credit risk rating grades	-	-	-	-
Nature of other financial instruments	Loan	Loan	Loan	Loan
Financial assets	6,130.27	3,505.53	6,130.27	3,505.53
Exposure to credit risk on loan commitments and financial guarantee contracts	0	0	0	0
Nature of other financial instruments	Loan	Loan	Loan	Loan

Disclosure of credit risk exposure [Table] **..(7)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Credit grades [Axis]	Two			
Classes of financial instruments [Axis]	Other financial instruments 1 [Member]			
Type of measurement of expected credit losses [Axis]	12-month expected credit losses [Member]			
Method of assessment of expected credit losses [Axis]	Expected credit losses collectively assessed [Member]			
Credit impairment of financial instruments [Axis]	Financial instruments not credit-impaired [Member]			
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Nature of other financial instruments	Loan	Loan	Loan	Loan
Nature of other financial instruments	Loan	Loan	Loan	Loan
Exposure to credit risk on loan commitments and financial guarantee contracts at end of period	0	0	0	0
Disclosure of credit risk exposure [Abstract]				
Disclosure of credit risk exposure [Line items]				
Nature of credit risk rating grades	-	-	Loan	Loan
Nature of other financial instruments	Loan	Loan	Loan	Loan
Financial assets	6,130.27	3,505.53	6,130.27	3,505.53
Exposure to credit risk on loan commitments and financial guarantee contracts	0	0	0	0
Nature of other financial instruments	Loan	Loan	Loan	Loan

Disclosure of credit risk exposure [Table] **..(8)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Credit grades [Axis]	**Two**	
Classes of financial instruments [Axis]	**Other financial instruments 1 [Member]**	
Type of measurement of expected credit losses [Axis]	**12-month expected credit losses [Member]**	
Method of assessment of expected credit losses [Axis]	**Expected credit losses collectively assessed [Member]**	
Credit impairment of financial instruments [Axis]	**Financial instruments not credit-impaired [Member]**	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	**Accumulated impairment [Member]**	
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**
Nature of other financial instruments	Loan	Loan
Nature of other financial instruments	Loan	Loan
Exposure to credit risk on loan commitments and financial guarantee contracts at end of period	0	0
Disclosure of credit risk exposure [Abstract]		
Disclosure of credit risk exposure [Line items]		
Nature of credit risk rating grades	Loan	Loan
Nature of other financial instruments	Loan	Loan
Financial assets	0	0
Exposure to credit risk on loan commitments and financial guarantee contracts	0	0
Nature of other financial instruments	Loan	Loan

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**
Disclosure of financial instruments [TextBlock]	Textual information (90) [See below]	Textual information (91) [See below]
Disclosure of detailed information about financial instruments [TextBlock]	Textual information (92) [See below]	Textual information (93) [See below]
Disclosure of detailed information about financial instruments [Abstract]		
Disclosure of financial assets [TextBlock]	Textual information (94) [See below]	Textual information (95) [See below]
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]	Textual information (96) [See below]	Textual information (97) [See below]
Disclosure of financial liabilities [Abstract]		
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]	Textual information (98) [See below]	Textual information (99) [See below]
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of how entity manages liquidity risk [TextBlock]	Textual information (100) [See below]	Textual information (101) [See below]
Disclosure of maturity analysis for financial assets held for managing liquidity risk [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

Textual information (90)

Disclosure of financial instruments [Text Block]

46	Financial instruments-Accounting, classifications and fair value measurements		
	Refer to financial instruments by category table below for the disclosure on carrying value and fair value of financial assets and liabilities. For financial assets and liabilities maturing within one year from the Balance Sheet date and which are not carried at fair value, the carrying amounts approximate fair value due to the short maturity of these instruments.		
	The following methods and assumptions were used to estimate the fair values:		

	The following table shows the carrying amounts of financial instruments as at March 31, 2024 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	5,181.17	-	-	5,181.17	5,181.17
	Bank Balances other than cash and cash equivalent	1,59,038.07	-	-	1,59,038.07	1,59,038.07
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	3,60,319.51	-	3,60,319.51	3,60,319.51
	Trade Receivables	20,110.83	-	-	20,110.83	20,110.83
	Investments	500.28	27,754.03	-	28,254.31	28,254.31
	Loans	6,130.27	-	-	6,130.27	6,130.27
	Other financial asset	1,028.16	-	-	1,028.16	1,028.16
	Total	1,91,988.78	3,88,073.54	-	5,80,062.33	5,80,062.33
	Financial liabilities					
	Trade Payables	2,06,627.41	-	-	2,06,627.41	2,06,627.41
	Borrowings	1,78,934.75	-	-	1,78,934.75	1,78,934.75
	Derivative financial instruments	-	443.13		443.13	443.13
	Other financial Liability	1,835.34	-	-	1,835.34	1,835.34
	Total	3,87,397.50	443.13	-	3,87,840.64	3,87,840.64

The following table shows the carrying amounts of financial instruments as at March 31, 2023 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:

Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
Financial assets					
Cash and Cash Equivalents	754.79	-	-	754.79	754.79
Bank Balances other than cash and cash equivalent	1,80,464.84	-	-	1,80,464.84	1,80,464.84
Derivative financial instruments	-	-	-	-	-
Securities for Trade	-	13,504.29	-	13,504.29	13,504.29
Trade Receivables	8,648.84	-	-	8,648.84	8,648.84
Investments	197.57	-	-	197.57	197.57
Loans	3,505.53	-	-	3,505.53	3,505.53
Other financial asset	8,167.43	-	-	8,167.43	8,167.43
Total	2,01,739.01	13,504.29	-	2,15,243.29	2,15,243.29
Financial liabilities					
Trade Payables	1,30,760.16	-	-	1,30,760.16	1,30,760.16
Borrowings	23,861.80	-	-	23,861.80	23,861.80
Derivative Financial Instrument	-	854.00	-	854.00	854.00
Other financial Liability	1,750.01	-	-	1,750.01	1,750.01
Total	1,56,371.98	854.00	-	1,57,225.98	1,57,225.98
Fair value hierarchy:					

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price), regardless of whether that price is directly observable or estimated using a valuation technique. The investments included in level 1 of fair value hierarchy have been valued using quoted prices for instruments in an active market. The investments included in level 2 of fair value hierarchy have been valued using valuation techniques based on observable market data. The investments included in Level 3 of fair value hierarchy have been valued using the income approach and break-up value to arrive at their fair value. There is no movement from between Level 1, Level 2 and Level 3. There is no change in Inputs use for measuring Level 3 fair value.

	The following table summarises financial instruments measured at fair value on recurring basis:					
	As at 31st March 2024		Level 1	Level 2	Level 3	Total
	Financial Instruments:					
	Derivatives		443.13	-	-	443.13
	Mutual Fund Units		87.57	-	-	87.57
	Equity Shares		3,60,319.51	-	-	3,60,319.51
	Total		3,60,850.21	-	-	3,60,850.21
	As at 31st March 2023		Level 1	Level 2	Level 3	Total
	Financial Instruments:					-
	Derivatives		854.00	-	-	854.00
	Mutual Fund Units		15.98	-	-	15.98
	Equity Shares		13,488.31	-	-	13,488.31
	Total		14,358.29	-	-	14,358.29

Textual information (91)

Disclosure of financial instruments [Text Block]

42	Financial instruments-Accounting, classifications and fair value measurements					
	Refer to financial instruments by category table below for the disclosure on carrying value and fair value of financial assets and liabilities. For financial assets and liabilities maturing within one year from the Balance Sheet date and which are not carried at fair value, the carrying amounts approximate fair value due to the short maturity of these instruments.					
	The following methods and assumptions were used to estimate the fair values:					
	The following table shows the carrying amounts of financial instruments as at March 31, 2023 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	754.79	-	-	754.79	754.79
	Bank Balances other than cash and cash equivalent	1,80,464.84	-	-	1,80,464.84	1,80,464.84
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	13,504.29	-	13,504.29	13,504.29
	Trade Receivables	8,648.84	-	-	8,648.84	8,648.84
	Investments	197.57	-	-	197.57	197.57
	Loans	3,505.53	-	-	3,505.53	3,505.53
	Other financial asset	8,167.43	-	-	8,167.43	8,167.43
	Total	2,01,739.01	13,504.29	-	2,15,243.29	2,15,243.29
	Financial liabilities					
	Trade Payables	1,30,760.16	-	-	1,30,760.16	1,30,760.16
	Borrowings	23,861.80	-	-	23,861.80	23,861.80
	Derivative financial instruments	-	854.00		854.00	854.00
	Other financial Liability	1,750.01	-	-	1,750.01	1,750.01
	Total	1,56,371.98	854.00	-	1,57,225.98	1,57,225.98
	The following table shows the carrying amounts of					

	financial instruments as at March 31, 2022 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	9,235.62	-	-	9,235.62	9,235.62
	Bank Balances other than cash and cash equivalent	82,782.82	-	-	82,782.82	82,782.82
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	8,217.53	-	8,217.53	8,217.53
	Trade Receivables	15,932.02	-	-	15,932.02	15,932.02
	Investments	0.01	-	-	0.01	0.01
	Loans	2,168.31	-	-	2,168.31	2,168.31
	Other financial asset	2,467.50	-	-	2,467.50	2,467.50
	Total	1,12,586.29	8,217.53	-	1,20,803.82	1,20,803.82
	Financial liabilities					
	Trade Payables	73,206.76	-	-	73,206.76	73,206.76
	Borrowings	-	-	-	-	-
	Derivative Financial Instrument	-	4,897.61	-	4,897.61	4,897.61
	Other financial Liability	2,471.83	-	-	2,471.83	2,471.83
	Total	75,678.59	4,897.61	-	80,576.20	80,576.20
	The following table shows the carrying amounts of financial instruments as at April 01, 2021 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	6,515.64	-	-	6,515.64	6,515.64
	Bank Balances other than cash and cash equivalent	38,607.56	-	-	38,607.56	38,607.56
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	18,795.81	-	18,795.81	18,795.81
	Trade Receivables	5,525.01	-	-	5,525.01	5,525.01

	Investments	152.33	-	-	152.33	152.33
	Loans	1,249.03	-	-	1,249.03	1,249.03
	Other financial asset	637.63	-	-	637.63	637.63
	Total	52,687.21	18,795.81	-	71,483.01	71,483.01
	Financial liabilities					
	Trade Payables	40,029.73	-	-	40,029.73	40,029.73
	Borrowings	1,705.66	-	-	1,705.66	1,705.66
	Derivative financial instruments	-	451.89		451.89	451.89
	Other financial Liability	6,936.10	-	-	6,936.10	6,936.10
	Total	48,671.49	451.89	-	49,123.38	49,123.38
	Fair value hierarchy:					
	Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price), regardless of whether that price is directly observable or estimated using a valuation technique. The investments included in level 1 of fair value hierarchy have been valued using quoted prices for instruments in an active market. The investments included in level 2 of fair value hierarchy have been valued using valuation techniques based on observable market data. The investments included in Level 3 of fair value hierarchy have been valued using the income approach and break-up value to arrive at their fair value. There is no movement from between Level 1, Level 2 and Level 3. There is no change in Inputs use for measuring Level 3 fair value.					
	The following table summarises financial instruments measured at fair value on recurring basis:					
	As at 31st March 2023		Level 1	Level 2	Level 3	Total
	Financial Instruments:					
	Derivatives		854.00	-	-	854.00
	Mutual Fund Units		15.98	-	-	15.98
	Equity Shares		13,488.31	-	-	13,488.31
	Total		14,358.29	-	-	14,358.29
	As at 31st March 2022		Level 1	Level 2	Level 3	Total
	Financial Instruments:					-
	Derivatives		4,897.61	-	-	4,897.61

	Mutual Fund Units		15.72	-	-	15.72
	Equity Shares		8,201.81	-	-	8,201.81
	Total		13,115.14	-	-	13,115.14
	As at 1st April 2021		Level 1	Level 2	Level 3	Total
	Financial Instruments:					
	Derivatives		451.89	-	-	451.89
	Mutual Fund Units		1.00	-	-	1.00
	Equity Shares		18,794.81	-	-	18,794.81
	Total		19,247.70	-	-	19,247.70

Textual information (92)

Disclosure of detailed information about financial instruments [Text Block]

46	Financial instruments-Accounting, classifications and fair value measurements		
	Refer to financial instruments by category table below for the disclosure on carrying value and fair value of financial assets and liabilities. For financial assets and liabilities maturing within one year from the Balance Sheet date and which are not carried at fair value, the carrying amounts approximate fair value due to the short maturity of these instruments.		
	The following methods and assumptions were used to estimate the fair values:		

	The following table shows the carrying amounts of financial instruments as at March 31, 2024 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	5,181.17	-	-	5,181.17	5,181.17
	Bank Balances other than cash and cash equivalent	1,59,038.07	-	-	1,59,038.07	1,59,038.07
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	3,60,319.51	-	3,60,319.51	3,60,319.51
	Trade Receivables	20,110.83	-	-	20,110.83	20,110.83
	Investments	500.28	27,754.03	-	28,254.31	28,254.31
	Loans	6,130.27	-	-	6,130.27	6,130.27
	Other financial asset	1,028.16	-	-	1,028.16	1,028.16
	Total	1,91,988.78	3,88,073.54	-	5,80,062.33	5,80,062.33
	Financial liabilities					
	Trade Payables	2,06,627.41	-	-	2,06,627.41	2,06,627.41
	Borrowings	1,78,934.75	-	-	1,78,934.75	1,78,934.75
	Derivative financial instruments	-	443.13		443.13	443.13
	Other financial Liability	1,835.34	-	-	1,835.34	1,835.34
	Total	3,87,397.50	443.13	-	3,87,840.64	3,87,840.64

The following table shows the carrying amounts of financial instruments as at March 31, 2023 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:

Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
Financial assets					
Cash and Cash Equivalents	754.79	-	-	754.79	754.79
Bank Balances other than cash and cash equivalent	1,80,464.84	-	-	1,80,464.84	1,80,464.84
Derivative financial instruments	-	-	-	-	-
Securities for Trade	-	13,504.29	-	13,504.29	13,504.29
Trade Receivables	8,648.84	-	-	8,648.84	8,648.84
Investments	197.57	-	-	197.57	197.57
Loans	3,505.53	-	-	3,505.53	3,505.53
Other financial asset	8,167.43	-	-	8,167.43	8,167.43
Total	2,01,739.01	13,504.29	-	2,15,243.29	2,15,243.29
Financial liabilities					
Trade Payables	1,30,760.16	-	-	1,30,760.16	1,30,760.16
Borrowings	23,861.80	-	-	23,861.80	23,861.80
Derivative Financial Instrument	-	854.00	-	854.00	854.00
Other financial Liability	1,750.01	-	-	1,750.01	1,750.01
Total	1,56,371.98	854.00	-	1,57,225.98	1,57,225.98
Fair value hierarchy:					

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price), regardless of whether that price is directly observable or estimated using a valuation technique. The investments included in level 1 of fair value hierarchy have been valued using quoted prices for instruments in an active market. The investments included in level 2 of fair value hierarchy have been valued using valuation techniques based on observable market data. The investments included in Level 3 of fair value hierarchy have been valued using the income approach and break-up value to arrive at their fair value. There is no movement from between Level 1, Level 2 and Level 3. There is no change in Inputs use for measuring Level 3 fair value.

	The following table summarises financial instruments measured at fair value on recurring basis:					
	As at 31st March 2024		Level 1	Level 2	Level 3	Total
	Financial Instruments:					
	Derivatives		443.13	-	-	443.13
	Mutual Fund Units		87.57	-	-	87.57
	Equity Shares		3,60,319.51	-	-	3,60,319.51
	Total		3,60,850.21	-	-	3,60,850.21
	As at 31st March 2023		Level 1	Level 2	Level 3	Total
	Financial Instruments:					-
	Derivatives		854.00	-	-	854.00
	Mutual Fund Units		15.98	-	-	15.98
	Equity Shares		13,488.31	-	-	13,488.31
	Total		14,358.29	-	-	14,358.29

Textual information (93)

Disclosure of detailed information about financial instruments [Text Block]

42	Financial instruments-Accounting, classifications and fair value measurements					
	Refer to financial instruments by category table below for the disclosure on carrying value and fair value of financial assets and liabilities. For financial assets and liabilities maturing within one year from the Balance Sheet date and which are not carried at fair value, the carrying amounts approximate fair value due to the short maturity of these instruments.					
	The following methods and assumptions were used to estimate the fair values:					
	The following table shows the carrying amounts of financial instruments as at March 31, 2023 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	754.79	-	-	754.79	754.79
	Bank Balances other than cash and cash equivalent	1,80,464.84	-	-	1,80,464.84	1,80,464.84
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	13,504.29	-	13,504.29	13,504.29
	Trade Receivables	8,648.84	-	-	8,648.84	8,648.84
	Investments	197.57	-	-	197.57	197.57
	Loans	3,505.53	-	-	3,505.53	3,505.53
	Other financial asset	8,167.43	-	-	8,167.43	8,167.43
	Total	2,01,739.01	13,504.29	-	2,15,243.29	2,15,243.29
	Financial liabilities					
	Trade Payables	1,30,760.16	-	-	1,30,760.16	1,30,760.16
	Borrowings	23,861.80	-	-	23,861.80	23,861.80
	Derivative financial instruments	-	854.00		854.00	854.00
	Other financial Liability	1,750.01	-	-	1,750.01	1,750.01
	Total	1,56,371.98	854.00	-	1,57,225.98	1,57,225.98
	The following table shows the carrying amounts of					

	financial instruments as at March 31, 2022 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	9,235.62	-	-	9,235.62	9,235.62
	Bank Balances other than cash and cash equivalent	82,782.82	-	-	82,782.82	82,782.82
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	8,217.53	-	8,217.53	8,217.53
	Trade Receivables	15,932.02	-	-	15,932.02	15,932.02
	Investments	0.01	-	-	0.01	0.01
	Loans	2,168.31	-	-	2,168.31	2,168.31
	Other financial asset	2,467.50	-	-	2,467.50	2,467.50
	Total	1,12,586.29	8,217.53	-	1,20,803.82	1,20,803.82
	Financial liabilities					
	Trade Payables	73,206.76	-	-	73,206.76	73,206.76
	Borrowings	-	-	-	-	-
	Derivative Financial Instrument	-	4,897.61	-	4,897.61	4,897.61
	Other financial Liability	2,471.83	-	-	2,471.83	2,471.83
	Total	75,678.59	4,897.61	-	80,576.20	80,576.20
	The following table shows the carrying amounts of financial instruments as at April 01, 2021 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	6,515.64	-	-	6,515.64	6,515.64
	Bank Balances other than cash and cash equivalent	38,607.56	-	-	38,607.56	38,607.56
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	18,795.81	-	18,795.81	18,795.81
	Trade Receivables	5,525.01	-	-	5,525.01	5,525.01

	Investments	152.33	-	-	152.33	152.33
	Loans	1,249.03	-	-	1,249.03	1,249.03
	Other financial asset	637.63	-	-	637.63	637.63
	Total	52,687.21	18,795.81	-	71,483.01	71,483.01
	Financial liabilities					
	Trade Payables	40,029.73	-	-	40,029.73	40,029.73
	Borrowings	1,705.66	-	-	1,705.66	1,705.66
	Derivative financial instruments	-	451.89		451.89	451.89
	Other financial Liability	6,936.10	-	-	6,936.10	6,936.10
	Total	48,671.49	451.89	-	49,123.38	49,123.38
	Fair value hierarchy:					
	Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price), regardless of whether that price is directly observable or estimated using a valuation technique. The investments included in level 1 of fair value hierarchy have been valued using quoted prices for instruments in an active market. The investments included in level 2 of fair value hierarchy have been valued using valuation techniques based on observable market data. The investments included in Level 3 of fair value hierarchy have been valued using the income approach and break-up value to arrive at their fair value. There is no movement from between Level 1, Level 2 and Level 3. There is no change in Inputs use for measuring Level 3 fair value.					
	The following table summarises financial instruments measured at fair value on recurring basis:					
	As at 31st March 2023		Level 1	Level 2	Level 3	Total
	Financial Instruments:					
	Derivatives		854.00	-	-	854.00
	Mutual Fund Units		15.98	-	-	15.98
	Equity Shares		13,488.31	-	-	13,488.31
	Total		14,358.29	-	-	14,358.29
	As at 31st March 2022		Level 1	Level 2	Level 3	Total
	Financial Instruments:					-
	Derivatives		4,897.61	-	-	4,897.61

	Mutual Fund Units		15.72	-	-	15.72
	Equity Shares		8,201.81	-	-	8,201.81
	Total		13,115.14	-	-	13,115.14
	As at 1st April 2021		Level 1	Level 2	Level 3	Total
	Financial Instruments:					
	Derivatives		451.89	-	-	451.89
	Mutual Fund Units		1.00	-	-	1.00
	Equity Shares		18,794.81	-	-	18,794.81
	Total		19,247.70	-	-	19,247.70

Textual information (94)

Disclosure of financial assets [Text Block]

46	Financial instruments-Accounting, classifications and fair value measurements		
	Refer to financial instruments by category table below for the disclosure on carrying value and fair value of financial assets and liabilities. For financial assets and liabilities maturing within one year from the Balance Sheet date and which are not carried at fair value, the carrying amounts approximate fair value due to the short maturity of these instruments.		
	The following methods and assumptions were used to estimate the fair values:		

	The following table shows the carrying amounts of financial instruments as at March 31, 2024 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	5,181.17	-	-	5,181.17	5,181.17
	Bank Balances other than cash and cash equivalent	1,59,038.07	-	-	1,59,038.07	1,59,038.07
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	3,60,319.51	-	3,60,319.51	3,60,319.51
	Trade Receivables	20,110.83	-	-	20,110.83	20,110.83
	Investments	500.28	27,754.03	-	28,254.31	28,254.31
	Loans	6,130.27	-	-	6,130.27	6,130.27
	Other financial asset	1,028.16	-	-	1,028.16	1,028.16
	Total	1,91,988.78	3,88,073.54	-	5,80,062.33	5,80,062.33
	Financial liabilities					
	Trade Payables	2,06,627.41	-	-	2,06,627.41	2,06,627.41
	Borrowings	1,78,934.75	-	-	1,78,934.75	1,78,934.75
	Derivative financial instruments	-	443.13		443.13	443.13
	Other financial Liability	1,835.34	-	-	1,835.34	1,835.34
	Total	3,87,397.50	443.13	-	3,87,840.64	3,87,840.64

The following table shows the carrying amounts of financial instruments as at March 31, 2023 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:

Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
Financial assets					
Cash and Cash Equivalents	754.79	-	-	754.79	754.79
Bank Balances other than cash and cash equivalent	1,80,464.84	-	-	1,80,464.84	1,80,464.84
Derivative financial instruments	-	-	-	-	-
Securities for Trade	-	13,504.29	-	13,504.29	13,504.29
Trade Receivables	8,648.84	-	-	8,648.84	8,648.84
Investments	197.57	-	-	197.57	197.57
Loans	3,505.53	-	-	3,505.53	3,505.53
Other financial asset	8,167.43	-	-	8,167.43	8,167.43
Total	2,01,739.01	13,504.29	-	2,15,243.29	2,15,243.29
Financial liabilities					
Trade Payables	1,30,760.16	-	-	1,30,760.16	1,30,760.16
Borrowings	23,861.80	-	-	23,861.80	23,861.80
Derivative Financial Instrument	-	854.00	-	854.00	854.00
Other financial Liability	1,750.01	-	-	1,750.01	1,750.01
Total	1,56,371.98	854.00	-	1,57,225.98	1,57,225.98
Fair value hierarchy:					

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price), regardless of whether that price is directly observable or estimated using a valuation technique. The investments included in level 1 of fair value hierarchy have been valued using quoted prices for instruments in an active market. The investments included in level 2 of fair value hierarchy have been valued using valuation techniques based on observable market data. The investments included in Level 3 of fair value hierarchy have been valued using the income approach and break-up value to arrive at their fair value. There is no movement from between Level 1, Level 2 and Level 3. There is no change in Inputs use for measuring Level 3 fair value.

	The following table summarises financial instruments measured at fair value on recurring basis:					
	As at 31st March 2024		Level 1	Level 2	Level 3	Total
	Financial Instruments:					
	Derivatives		443.13	-	-	443.13
	Mutual Fund Units		87.57	-	-	87.57
	Equity Shares		3,60,319.51	-	-	3,60,319.51
	Total		3,60,850.21	-	-	3,60,850.21
	As at 31st March 2023		Level 1	Level 2	Level 3	Total
	Financial Instruments:					-
	Derivatives		854.00	-	-	854.00
	Mutual Fund Units		15.98	-	-	15.98
	Equity Shares		13,488.31	-	-	13,488.31
	Total		14,358.29	-	-	14,358.29

Textual information (95)

Disclosure of financial assets [Text Block]

42	Financial instruments-Accounting, classifications and fair value measurements		
	Refer to financial instruments by category table below for the disclosure on carrying value and fair value of financial assets and liabilities. For financial assets and liabilities maturing within one year from the Balance Sheet date and which are not carried at fair value, the carrying amounts approximate fair value due to the short maturity of these instruments.		
	The following methods and assumptions were used to estimate the fair values:		

	The following table shows the carrying amounts of financial instruments as at March 31, 2023 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	754.79	-	-	754.79	754.79
	Bank Balances other than cash and cash equivalent	1,80,464.84	-	-	1,80,464.84	1,80,464.84
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	13,504.29	-	13,504.29	13,504.29
	Trade Receivables	8,648.84	-	-	8,648.84	8,648.84
	Investments	197.57	-	-	197.57	197.57
	Loans	3,505.53	-	-	3,505.53	3,505.53
	Other financial asset	8,167.43	-	-	8,167.43	8,167.43
	Total	2,01,739.01	13,504.29	-	2,15,243.29	2,15,243.29
	Financial liabilities					
	Trade Payables	1,30,760.16	-	-	1,30,760.16	1,30,760.16
	Borrowings	23,861.80	-	-	23,861.80	23,861.80
	Derivative financial instruments	-	854.00		854.00	854.00
	Other financial Liability	1,750.01	-	-	1,750.01	1,750.01
	Total	1,56,371.98	854.00	-	1,57,225.98	1,57,225.98

	The following table shows the carrying amounts of

	financial instruments as at March 31, 2022 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	9,235.62	-	-	9,235.62	9,235.62
	Bank Balances other than cash and cash equivalent	82,782.82	-	-	82,782.82	82,782.82
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	8,217.53	-	8,217.53	8,217.53
	Trade Receivables	15,932.02	-	-	15,932.02	15,932.02
	Investments	0.01	-	-	0.01	0.01
	Loans	2,168.31	-	-	2,168.31	2,168.31
	Other financial asset	2,467.50	-	-	2,467.50	2,467.50
	Total	1,12,586.29	8,217.53	-	1,20,803.82	1,20,803.82
	Financial liabilities					
	Trade Payables	73,206.76	-	-	73,206.76	73,206.76
	Borrowings	-	-	-	-	-
	Derivative Financial Instrument	-	4,897.61	-	4,897.61	4,897.61
	Other financial Liability	2,471.83	-	-	2,471.83	2,471.83
	Total	75,678.59	4,897.61	-	80,576.20	80,576.20
	The following table shows the carrying amounts of financial instruments as at April 01, 2021 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	6,515.64	-	-	6,515.64	6,515.64
	Bank Balances other than cash and cash equivalent	38,607.56	-	-	38,607.56	38,607.56
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	18,795.81	-	18,795.81	18,795.81
	Trade Receivables	5,525.01	-	-	5,525.01	5,525.01

	Investments	152.33	-	-	152.33	152.33
	Loans	1,249.03	-	-	1,249.03	1,249.03
	Other financial asset	637.63	-	-	637.63	637.63
	Total	52,687.21	18,795.81	-	71,483.01	71,483.01
	Financial liabilities					
	Trade Payables	40,029.73	-	-	40,029.73	40,029.73
	Borrowings	1,705.66	-	-	1,705.66	1,705.66
	Derivative financial instruments	-	451.89		451.89	451.89
	Other financial Liability	6,936.10	-	-	6,936.10	6,936.10
	Total	48,671.49	451.89	-	49,123.38	49,123.38
	Fair value hierarchy:					
	Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price), regardless of whether that price is directly observable or estimated using a valuation technique. The investments included in level 1 of fair value hierarchy have been valued using quoted prices for instruments in an active market. The investments included in level 2 of fair value hierarchy have been valued using valuation techniques based on observable market data. The investments included in Level 3 of fair value hierarchy have been valued using the income approach and break-up value to arrive at their fair value. There is no movement from between Level 1, Level 2 and Level 3. There is no change in Inputs use for measuring Level 3 fair value.					
	The following table summarises financial instruments measured at fair value on recurring basis:					
	As at 31st March 2023		Level 1	Level 2	Level 3	Total
	Financial Instruments:					
	Derivatives		854.00	-	-	854.00
	Mutual Fund Units		15.98	-	-	15.98
	Equity Shares		13,488.31	-	-	13,488.31
	Total		14,358.29	-	-	14,358.29
	As at 31st March 2022		Level 1	Level 2	Level 3	Total
	Financial Instruments:					-
	Derivatives		4,897.61	-	-	4,897.61

	Mutual Fund Units		15.72	-	-	15.72
	Equity Shares		8,201.81	-	-	8,201.81
	Total		13,115.14	-	-	13,115.14
	As at 1st April 2021		Level 1	Level 2	Level 3	Total
	Financial Instruments:					
	Derivatives		451.89	-	-	451.89
	Mutual Fund Units		1.00	-	-	1.00
	Equity Shares		18,794.81	-	-	18,794.81
	Total		19,247.70	-	-	19,247.70

Textual information (96)

Disclosure of financial liabilities [Text Block]

46	Financial instruments-Accounting, classifications and fair value measurements					
	Refer to financial instruments by category table below for the disclosure on carrying value and fair value of financial assets and liabilities. For financial assets and liabilities maturing within one year from the Balance Sheet date and which are not carried at fair value, the carrying amounts approximate fair value due to the short maturity of these instruments.					
	The following methods and assumptions were used to estimate the fair values:					
	The following table shows the carrying amounts of financial instruments as at March 31, 2024 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	5,181.17	-	-	5,181.17	5,181.17
	Bank Balances other than cash and cash equivalent	1,59,038.07	-	-	1,59,038.07	1,59,038.07
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	3,60,319.51	-	3,60,319.51	3,60,319.51
	Trade Receivables	20,110.83	-	-	20,110.83	20,110.83
	Investments	500.28	27,754.03	-	28,254.31	28,254.31
	Loans	6,130.27	-	-	6,130.27	6,130.27
	Other financial asset	1,028.16	-	-	1,028.16	1,028.16
	Total	1,91,988.78	3,88,073.54	-	5,80,062.33	5,80,062.33
	Financial liabilities					
	Trade Payables	2,06,627.41	-	-	2,06,627.41	2,06,627.41
	Borrowings	1,78,934.75	-	-	1,78,934.75	1,78,934.75
	Derivative financial instruments	-	443.13		443.13	443.13
	Other financial Liability	1,835.34	-	-	1,835.34	1,835.34
	Total	3,87,397.50	443.13	-	3,87,840.64	3,87,840.64

The following table shows the carrying amounts of financial instruments as at March 31, 2023 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:

Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
Financial assets					
Cash and Cash Equivalents	754.79	-	-	754.79	754.79
Bank Balances other than cash and cash equivalent	1,80,464.84	-	-	1,80,464.84	1,80,464.84
Derivative financial instruments	-	-	-	-	-
Securities for Trade	-	13,504.29	-	13,504.29	13,504.29
Trade Receivables	8,648.84	-	-	8,648.84	8,648.84
Investments	197.57	-	-	197.57	197.57
Loans	3,505.53	-	-	3,505.53	3,505.53
Other financial asset	8,167.43	-	-	8,167.43	8,167.43
Total	2,01,739.01	13,504.29	-	2,15,243.29	2,15,243.29
Financial liabilities					
Trade Payables	1,30,760.16	-	-	1,30,760.16	1,30,760.16
Borrowings	23,861.80	-	-	23,861.80	23,861.80
Derivative Financial Instrument	-	854.00	-	854.00	854.00
Other financial Liability	1,750.01	-	-	1,750.01	1,750.01
Total	1,56,371.98	854.00	-	1,57,225.98	1,57,225.98
Fair value hierarchy:					

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price), regardless of whether that price is directly observable or estimated using a valuation technique. The investments included in level 1 of fair value hierarchy have been valued using quoted prices for instruments in an active market. The investments included in level 2 of fair value hierarchy have been valued using valuation techniques based on observable market data. The investments included in Level 3 of fair value hierarchy have been valued using the income approach and break-up value to arrive at their fair value. There is no movement from between Level 1, Level 2 and Level 3. There is no change in Inputs use for measuring Level 3 fair value.

	The following table summarises financial instruments measured at fair value on recurring basis:					
	As at 31st March 2024		Level 1	Level 2	Level 3	Total
	Financial Instruments:					
	Derivatives		443.13	-	-	443.13
	Mutual Fund Units		87.57	-	-	87.57
	Equity Shares		3,60,319.51	-	-	3,60,319.51
	Total		3,60,850.21	-	-	3,60,850.21
	As at 31st March 2023		Level 1	Level 2	Level 3	Total
	Financial Instruments:					-
	Derivatives		854.00	-	-	854.00
	Mutual Fund Units		15.98	-	-	15.98
	Equity Shares		13,488.31	-	-	13,488.31
	Total		14,358.29	-	-	14,358.29

Textual information (97)

Disclosure of financial liabilities [Text Block]

42	Financial instruments-Accounting, classifications and fair value measurements					
	Refer to financial instruments by category table below for the disclosure on carrying value and fair value of financial assets and liabilities. For financial assets and liabilities maturing within one year from the Balance Sheet date and which are not carried at fair value, the carrying amounts approximate fair value due to the short maturity of these instruments.					
	The following methods and assumptions were used to estimate the fair values:					
	The following table shows the carrying amounts of financial instruments as at March 31, 2023 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	754.79	-	-	754.79	754.79
	Bank Balances other than cash and cash equivalent	1,80,464.84	-	-	1,80,464.84	1,80,464.84
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	13,504.29	-	13,504.29	13,504.29
	Trade Receivables	8,648.84	-	-	8,648.84	8,648.84
	Investments	197.57	-	-	197.57	197.57
	Loans	3,505.53	-	-	3,505.53	3,505.53
	Other financial asset	8,167.43	-	-	8,167.43	8,167.43
	Total	2,01,739.01	13,504.29	-	2,15,243.29	2,15,243.29
	Financial liabilities					
	Trade Payables	1,30,760.16	-	-	1,30,760.16	1,30,760.16
	Borrowings	23,861.80	-	-	23,861.80	23,861.80
	Derivative financial instruments	-	854.00		854.00	854.00
	Other financial Liability	1,750.01	-	-	1,750.01	1,750.01
	Total	1,56,371.98	854.00	-	1,57,225.98	1,57,225.98
	The following table shows the carrying amounts of					

	financial instruments as at March 31, 2022 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	9,235.62	-	-	9,235.62	9,235.62
	Bank Balances other than cash and cash equivalent	82,782.82	-	-	82,782.82	82,782.82
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	8,217.53	-	8,217.53	8,217.53
	Trade Receivables	15,932.02	-	-	15,932.02	15,932.02
	Investments	0.01	-	-	0.01	0.01
	Loans	2,168.31	-	-	2,168.31	2,168.31
	Other financial asset	2,467.50	-	-	2,467.50	2,467.50
	Total	1,12,586.29	8,217.53	-	1,20,803.82	1,20,803.82
	Financial liabilities					
	Trade Payables	73,206.76	-	-	73,206.76	73,206.76
	Borrowings	-	-	-	-	-
	Derivative Financial Instrument	-	4,897.61	-	4,897.61	4,897.61
	Other financial Liability	2,471.83	-	-	2,471.83	2,471.83
	Total	75,678.59	4,897.61	-	80,576.20	80,576.20
	The following table shows the carrying amounts of financial instruments as at April 01, 2021 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	6,515.64	-	-	6,515.64	6,515.64
	Bank Balances other than cash and cash equivalent	38,607.56	-	-	38,607.56	38,607.56
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	18,795.81	-	18,795.81	18,795.81
	Trade Receivables	5,525.01	-	-	5,525.01	5,525.01

	Investments	152.33	-	-	152.33	152.33
	Loans	1,249.03	-	-	1,249.03	1,249.03
	Other financial asset	637.63	-	-	637.63	637.63
	Total	52,687.21	18,795.81	-	71,483.01	71,483.01
	Financial liabilities					
	Trade Payables	40,029.73	-	-	40,029.73	40,029.73
	Borrowings	1,705.66	-	-	1,705.66	1,705.66
	Derivative financial instruments	-	451.89		451.89	451.89
	Other financial Liability	6,936.10	-	-	6,936.10	6,936.10
	Total	48,671.49	451.89	-	49,123.38	49,123.38
	Fair value hierarchy:					
	Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price), regardless of whether that price is directly observable or estimated using a valuation technique. The investments included in level 1 of fair value hierarchy have been valued using quoted prices for instruments in an active market. The investments included in level 2 of fair value hierarchy have been valued using valuation techniques based on observable market data. The investments included in Level 3 of fair value hierarchy have been valued using the income approach and break-up value to arrive at their fair value. There is no movement from between Level 1, Level 2 and Level 3. There is no change in Inputs use for measuring Level 3 fair value.					
	The following table summarises financial instruments measured at fair value on recurring basis:					
	As at 31st March 2023		Level 1	Level 2	Level 3	Total
	Financial Instruments:					
	Derivatives		854.00	-	-	854.00
	Mutual Fund Units		15.98	-	-	15.98
	Equity Shares		13,488.31	-	-	13,488.31
	Total		14,358.29	-	-	14,358.29
	As at 31st March 2022		Level 1	Level 2	Level 3	Total
	Financial Instruments:					-
	Derivatives		4,897.61	-	-	4,897.61

	Mutual Fund Units		15.72	-	-	15.72
	Equity Shares		8,201.81	-	-	8,201.81
	Total		13,115.14	-	-	13,115.14
	As at 1st April 2021		Level 1	Level 2	Level 3	Total
	Financial Instruments:					
	Derivatives		451.89	-	-	451.89
	Mutual Fund Units		1.00	-	-	1.00
	Equity Shares		18,794.81	-	-	18,794.81
	Total		19,247.70	-	-	19,247.70

Textual information (98)

Disclosure of credit risk exposure [Text Block]

45	Financial risk management						
		Risk management framework					
		The Group has established a comprehensive system for risk management and internal controls for all its businesses to manage the risks that it is exposed to. The objective of its risk management framework is to ensure that various risks are identified, measured and mitigated and also that policies, procedures and standards are established to address these risks and ensure a systematic response in the case of crystallisation of such risks.					
		The Group has exposure to the following risk arising from financial instruments:					
	a)	Credit risk					
		Credit risk is the risk that Group will incur a loss because its customers or counterparties fail to discharge their contractual obligation.					
		The Group's financial assets comprise of Cash and bank balance, Securities for trade, Trade receivables, Loans, Investments and Other financial assets which comprise mainly of deposits.					
		The maximum exposure to credit risk at the reporting date is primarily from Group's trade receivable and loans.					
		Following provides exposure to credit risk for trade receivables and loans:					
		Particulars				As at 31 March 2024	As at 31 March 2023
		Trade Receivables				20,110.83	8,648.84
		Loans				6,130.27	3,505.53
		Total				26,241.10	12,154.37
	(i)	Trade Receivables					
		The Group applies the Ind AS 109 simplified approach to measure expected credit losses which uses a lifetime expected loss allowance (ECL) for all trade receivables.					
		The application of simplified approach does not require the Group to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.					
		To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics as follows:					
		ï¿½ Receivable from Brokerage (Partly secured by collaterals mainly in form of Securities of listed Company)					

		ï¿½ Receivable from Exchange (Unsecured)						
		ï¿½ Receivable from Depository (Secured by collaterals mainly in form of Securities of listed Company)						
		Receivable from Exchange (Unsecured) : There are no historical loss incurred in respect of Receivable from exchange. Entire exposure/receivable as at each reporting period is received and settled within 7 days from reporting period. Therefore, no ECL is recognized in respect of receivable from exchange.						
		Receivable from Brokerage and depository: Group has large number of customer base with shared credit risk characteristics. As per the policy of the Group, Trade receivables to the extent not covered by collateral is considered as default and fully provided for against respective trade receivables and the amount of loss is recognized in the Statement of Profit and Loss. Subsequent recoveries of amounts previously written off (If any) are credited to the income statement as bad debts recovered. Trade receivable of the Group are of short duration with credit period ranging up to maximum 30 days. In case of delay in collection, the Group has right to charges interest (commonly referred as delayed / late payment charges) on overdue amount for the overdue period. However, in case of receivable from depository, the Group doesn't have right to charge interest. Though credit period given to customer in respect of receivable from depository is very short, generally there is significant delay in ultimate collection. The Group has not computed expected credit loss on such receivables.						
		For aging of Trade Receivables, refer note 39.						
		Movements in the allowances for impairment in respect of trade receivables as follows:						
		Particulars					As at 31 March 2024	As at 31 March 2023
		Opening Provision					676.37	623.91
		Creation/(utilization) during the year					-	52.47
		Closing Provision					676.37	676.37
	(ii)	Margin Trading facilities:						
		Company has large number of customer base with shared credit risk characteristics. Margin trading facilities are secured by collaterals (Shares and Securities and Cash Collateral). As per policy of the Company, margin trading facilities to the extent covered by collateral and servicing interest on a regular basis is not considered as due/default. Accounts becoming due/default are fully written off as bad debt against respective receivables and the amount of loss is recognised in the Statement of Profit and Loss. Subsequent recoveries of amounts previously written off are credited to the Statement of Profit and Loss as bad debts recovered. As at March 31, 2024, entire Margin Trading Facilities are secured by Collateral.						
		As per Ind AS 109, the maximum period to consider when measuring expected credit losses is the maximum contractual period (including extension options) over which the entity is exposed to credit risk and not a longer period, even if that longer period is consistent with business practice. Therefore, the maximum period to consider when measuring expected credit losses for these margin trading facilities is the maximum contractual period (i.e. on demand/one day)						

	(iii)	Other financial assets considered to have a low credit risk:			
		Credit risk on cash and cash equivalents is limited as the Company generally invest in deposits with banks with high credit ratings assigned by international and domestic credit rating agencies. Stock in trade comprise of Quoted and Unquoted Equity instruments, Mutual Funds etc. which are market tradeable. Other financial assets include deposits for assets acquired on lease and with qualified clearing counterparties and exchanges as per the prescribed statutory limits.			

Textual information (99)

Disclosure of credit risk exposure [Text Block]

Financial risk management						
	Risk management framework					
	The Company has established a comprehensive system for risk management and internal controls for all its businesses to manage the risks that it is exposed to. The objective of its risk management framework is to ensure that various risks are identified, measured and mitigated and also that policies, procedures and standards are established to address these risks and ensure a systematic response in the case of crystallisation of such risks.					
	The Company has exposure to the following risk arising from financial instruments:					
a)	Credit risk					
	Credit risk is the risk that company will incur a loss because its customers or counterparties fail to discharge their contractual obligation.					
	The Company's financial assets comprise of Cash and bank balance, Securities for trade, Trade receivables, Loans, Investments and Other financial assets which comprise mainly of deposits.					
	The maximum exposure to credit risk at the reporting date is primarily from Company's trade receivable and loans.					
	Following provides exposure to credit risk for trade receivables and loans:					
	Particulars			As at 31 March 2023	As at 31 March 2022	As at 1 April 2021
	Trade Receivables			8,637.46	15,873.51	5,382.01
	Loans			3,505.32	1,925.84	1,249.03
	Total			12,142.78	17,799.35	6,631.04
(i)	Trade Receivables					
	The Company applies the Ind AS 109 simplified approach to measure expected credit losses which uses a lifetime expected loss allowance (ECL) for all trade receivables.					
	The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.					
	To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics as follows:					

	ï¿½ Receivable from Brokerage (Partly secured by collaterals mainly in form of Securities of listed Company)					
	ï¿½ Receivable from Exchange (Unsecured)					
	ï¿½ Receivable from Depository (Secured by collaterals mainly in form of Securities of listed Company)					
	Receivable from Exchange (Unsecured) : There are no historical loss incurred in respect of Receivable from exchange. Entire exposure/receivable as at each reporting period is received and settled within 7 days from reporting period. Therefore, no ECL is recognized in respect of receivable from exchange.					
	Receivable from Brokerage and depository: Company has large number of customer base with shared credit risk characteristics. As per the policy of the Company, Trade receivables to the extent not covered by collateral is considered as default and fully provided for against respective trade receivables and the amount of loss is recognized in the Statement of Profit and Loss. Subsequent recoveries of amounts previously written off (If any) are credited to the income statement as bad debts recovered. Trade receivable of the Company are of short duration with credit period ranging up to maximum 30 days. In case of delay in collection, the Company has right to charges interest (commonly referred as delayed / late payment charges) on overdue amount for the overdue period. However, in case of receivable from depository, the Company doesn't have right to charge interest. Though credit period given to customer in respect of receivable from depository is very short, generally there is significant delay in ultimate collection. The Company has not computed expected credit loss on such receivables.					
	For aging of Trade Receivables, refer note 36.					
	Movements in the allowances for impairment in respect of trade receivables as follows:					
	Particulars			As at 31 March 2023	As at 31 March 2022	As at 01 April 2021
	Opening Provision			623.91	418.48	-
	Creation/(utilization) during the year			52.47	205.42	418.48
	Closing Provision			676.37	623.91	418.48
(ii)	Margin Trading facilities:					
	Company has large number of customer base with shared credit risk characteristics. Margin trading facilities are secured by collaterals (Shares and Securities and Cash Collateral). As per policy of the Company, margin trading facilities to the extent covered by collateral and servicing interest on a regular basis is not considered as due/default. Accounts becoming due/default are fully written off as bad debt against respective receivables and the amount of loss is recognised in the Statement of Profit and Loss. Subsequent recoveries of amounts previously written off are credited to the Statement of Profit and Loss as bad debts recovered. As at March 31, 2023, entire Margin Trading Facilities are secured by Collateral (March 31, 2021 : 100% secured, April 1, 2021 : 100% secured) and accordingly no provision / written off required.					
	As per Ind AS 109, the maximum period to consider when measuring expected credit losses is the maximum contractual					

	period (including extension options) over which the entity is exposed to credit risk and not a longer period, even if that longer period is consistent with business practice. Therefore, the maximum period to consider when measuring expected credit losses for these margin trading facilities is the maximum contractual period (i.e. on demand/one day)					
(iii)	Other financial assets considered to have a low credit risk:					
	Credit risk on cash and cash equivalents is limited as the Company generally invest in deposits with banks with high credit ratings assigned by international and domestic credit rating agencies. Stock in trade comprise of Quoted and Unquoted Equity instruments, Mutual Funds etc. which are market tradeable. Other financial assets include deposits for assets acquired on lease and with qualified clearing counterparties and exchanges as per the prescribed statutory limits.					

Textual information (100)

Disclosure of how entity manages liquidity risk [Text Block]

b)	Liquidity Risk						
		Liquidity risk is the risk that the Group may not be able to generate sufficient cash flow at reasonable cost to meet expected and / or unexpected claims. It arises in the funding of lending, trading and investment activities and in the management of trading positions.					
		The Group aims to maintain the level of its cash and cash equivalents and other highly marketable investments at an amount in excess of expected cash outflow on financial liabilities.					
		The table below summarises the maturity profile of the undiscounted cash flows of the Group's financial assets and liabilities as at March 31, 2024.					
		Particulars		Less than 1 Year	1 to 5 Years	More than 5 Years	Total Carrying Amount
		Financial Assets					
		Cash and Bank Balances		1,64,039.86	179.38	-	1,64,219.24
		Derivative financial instruments		-	-	-	-
		Trade receivables		20,110.83	-	-	20,110.83
		Securities for Trade		3,60,319.51	-	-	3,60,319.51
		Investments		28,254.31	-	-	28,254.31
		Loans		6,130.27	-	-	6,130.27
		Other financial assets		1,028.16	-	-	1,028.16
		Total		5,79,882.95	179.38	-	5,80,062.33
		Financial Liabilities					
		Derivative financial instruments		443.13	-	-	443.13
		Trade Payables		2,06,627.41	-	-	2,06,627.41
		Borrowings		1,78,934.75	-	-	1,78,934.75
		Other Financial Liabilities		1,835.34	-	-	1,835.34
		Total		3,87,840.64	-	-	3,87,840.64
		Net Excess / (Shortfall)		1,92,042.32	179.38	-	1,92,221.69
		The table below summarises the maturity profile of the undiscounted cash flows of the Group's financial assets and liabilities as at March 31, 2023.					
				Less than 1	1 to 5	More than	Total

		Particulars		Year	Years	5 Years	Carrying Amount
		Financial Assets					
		Cash and Bank Balances		1,75,647.14	5,572.50	-	1,81,219.64
		Derivative financial instruments		-	-	-	-
		Trade receivables		8,648.84	-	-	8,648.84
		Securities for Trade		13,504.29	-	-	13,504.29
		Investments		197.57	-	-	197.57
		Loans		3,505.53	-	-	3,505.53
		Other financial assets		8,167.43	-	-	8,167.43
		Total		2,09,670.79	5,572.50	-	2,15,243.29
		Financial Liabilities					
		Derivative financial instruments		854.00	-	-	854.00
		Trade Payables		1,30,760.16	-	-	1,30,760.16
		Borrowings		23,861.80	-	-	23,861.80
		Other Financial Liabilities		1,750.01	-	-	1,750.01
		Total		1,57,225.98	-	-	1,57,225.98
		Net Excess / (Shortfall)		52,444.81	5,572.50	-	58,017.31
	c)	Market Risk					
		Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises following types of risk: equity and commodity price risk and interest rate risk.					
	i)	Equity and Commodity Price Risk					
		The Group's exposure to equity price risk arises primarily on account of its proprietary positions. The below sensitivity depicts a scenario where a severe movement in equity prices, with everything else remaining constant, would result in following impact :-					
		Particulars		Impact on statement of profit and loss at 5 % movement			
			For the year ended	For the year ended March 31,			

			March 31, 2024	2023			
		On Securities held for Trade:					
		Impact of upward movement				18,017.37	675.44
		Impact of downward movement				(18,017.37)	(675.44)
		On Derivative Instruments:					
		Impact of upward movement				22.16	42.70
		Impact of downward movement				(22.16)	(42.70)
	ii)	Interest Rate Risk					
		Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group is exposed to interest rate risk arising mainly from borrowings with floating interest rates. The Group is exposed to interest rate risk because the cash flows associated with floating rate borrowings will fluctuate with changes in interest rates. The Group manages the interest rate risks by maintaining a debt portfolio comprising a mix of fixed and floating rate borrowings.					
		At the reporting date, the interest profile of the Group's borrowings is as follows:					
		Exposure to Interest Rate Risk					
		Particulars				As at 31 March 2024	As at 31 March 2023
		Fixed rate borrowings including debt securities			-	-	
		Variable rate borrowings				1,78,934.75	23,861.80
		Total borrowings including debt securities			1,78,934.75	23,861.80	

Textual information (101)

Disclosure of how entity manages liquidity risk [Text Block]

Liquidity risk is the risk that the Group may not be able to generate sufficient cash flow at reasonable cost to meet expected and / or unexpected claims. It arises in the funding of lending, trading and investment activities and in the management of trading positions.

The Group aims to maintain the level of its cash and cash equivalents and other highly marketable investments at an amount in excess of expected cash outflow on financial liabilities.

The table below summarises the maturity profile of the undiscounted cash flows of the Group`s financial assets and liabilities as at March 31, 2023.

Particulars		Less than 1 Year	1 to 5 Years	More than 5 Years	Total Carrying Amount
Financial Assets					
Cash and Bank Balances		175,647.14	5,572.50	-	181,219.64
Derivative financial instruments		-	-	-	-
Trade receivables		8,648.84	-	-	8,648.84
Securities for Trade		13,504.29	-	-	13,504.29
Investments		197.57	-	-	197.57
Loans		3,505.53	-	-	3,505.53
Other financial assets		8,167.43	-	-	8,167.43
Total		209,670.79	5,572.50	-	215,243.29
Financial Liabilities					
Derivative financial instruments		854.00	-	-	854.00
Trade Payables		130,760.16	-	-	130,760.16
Borrowings		23,861.80	-	-	23,861.80
Other Financial Liabilities		1,750.01	-	-	1,750.01
Total		157,225.98	-	-	157,225.98
Net Excess / (Shortfall)		52,444.81	5,572.50	-	58,017.31

The table below summarises the maturity profile of the undiscounted cash flows of the Group`s financial assets and liabilities as at March 31, 2022.

Particulars		Less than 1 Year	1 to 5 Years	More than 5 Years	Total Carrying Amount
Financial Assets					
Cash and Bank Balances		89,475.45	2,543.00	-	92,018.45
Derivative financial instruments		-	-	-	-

Trade receivables		15,932.02	-	-	15,932.02
Securities for Trade		8,217.53	-	-	8,217.53
Investments		0.01	-	-	0.01
Loans		2,168.31	-	-	2,168.31
Other financial assets		2,467.50	-	-	2,467.50
Total		118,260.82	2,543.00	-	120,803.82
Financial Liabilities					
Derivative financial instruments		4,897.61	-	-	4,897.61
Trade Payables		73,206.76	-	-	73,206.76
Borrowings		-	-	-	-
Other Financial Liabilities		2,471.83	-	-	2,471.83
Total		80,576.20	-	-	80,576.20
Net Excess / (Shortfall)		37,684.62	2,543.00	-	40,227.62

The table below summarises the maturity profile of the undiscounted cash flows of the Group`s financial assets and liabilities as at April 1, 2021.

Particulars		Less than 1 Year	1 to 5 Years	More than 5 Years	Total Carrying Amount
Financial Assets					
Cash and Bank Balances		43,649.20	1,474.00	-	45,123.20
Derivative financial instruments		-	-	-	-
Trade receivables		5,525.01	-	-	5,525.01
Securities for Trade		18,795.81	-	-	18,795.81
Investments		152.33	-	-	152.33
Loans		1,249.03	-	-	1,249.03
Other financial assets		637.63	-	-	637.63
Total		70,009.01	1,474.00	-	71,483.01
Financial Liabilities					
Derivative financial instruments		451.89	-	-	451.89
Trade Payables		40,029.73	-	-	40,029.73
Borrowings		1,705.66	-	-	1,705.66
Other Financial Liabilities		6,936.10	-	-	6,936.10
Total		49,123.38	-	-	49,123.38
Net Excess / (Shortfall)		20,885.63	1,474.00	-	22,359.63
Market Risk					

Market risk is the risk that the fair value of future cash flows

of a financial instrument will fluctuate because of changes in market prices. Market risk comprises following types of risk: equity and commodity price risk and interest rate risk.					
Equity and Commodity Price Risk					
The Group`s exposure to equity price risk arises primarily on account of its proprietary positions. The below sensitivity depicts a scenario where a severe movement in equity prices, with everything else remaining constant, would result in following impact :-					
Particulars	Impact on statement of profit and loss at 5 % movement				
For the year ended March 31, 2023	For the year ended March 31, 2022	For the year ended April 1, 2021			
On Securities held for Trade:					
Impact of upward movement			675.44	410.88	939.79
Impact of downward movement			(675.44)	(410.88)	(939.79)
On Derivative Instruments:					
Impact of upward movement			42.70	244.88	22.59
Impact of downward movement			(42.70)	(244.88)	(22.59)
Interest Rate Risk					
Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group is exposed to interest rate risk arising mainly from borrowings with floating interest rates. The Group is exposed to interest rate risk because the cash flows associated with floating rate borrowings will fluctuate with changes in interest rates. The Group manages the interest rate risks by maintaining a debt portfolio comprising a mix of fixed and floating rate borrowings.					
At the reporting date, the interest profile of the Group`s borrowings is as follows:					
Exposure to Interest Rate Risk					
Particulars			As at 31 March 2023	As at 31 March 2022	As at 01 April 2021
Fixed rate borrowings including debt securities		-	-	-	
Variable rate borrowings			23,861.80	-	1,705.66
Total borrowings including debt securities		23,861.80	-	1,705.66	

[400400] Notes - Non-current investments

Details of non-current investments [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	One	
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investment in subsidiaries equity instruments	Investments in mutual funds
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	Investment in Associate	
Non-current investments	500.28	0
Name of body corporate in whom investment has been made	Jainam Capital Advisors Private Limited	NA
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Associate	
Number of shares of non-current investment made in body corporate	[shares] 10,000	[shares] 0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (102) [See below]	Textual information (103) [See below]
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	500.28	0
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (102)

Disclosure of notes on non-current investments explanatory [Text Block]

8	INVESTMENTS		
	Particulars	As at 31-03-2024	As at 31-03-2023
	At Cost		
	Investments in Subsidiaries (Unquoted)		
	Investment in Associate(Unquoted)		
	Jainam Capital Advisors Private Limited	500.28	-
	(Erstwhile Tradementor Research and Technologies Pvt Ltd)		
	(10,000 Equity Share at a FV of each of Rs.10 issued on May 2, 2023)		
	Investment In Listed Shares (Refer Note 44)	27,754.03	-
	At Amortised Cost		
	Treasury Bills	-	197.57
		28,254.31	197.57

Textual information (103)

Disclosure of notes on non-current investments explanatory [Text Block]

8	INVESTMENTS			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	At Amortised Cost			
	Treasury Bills	197.57	-	-
	At Fair Value			
	Reliance ETF Liquid Bees Fund	-	0.01	0.01
	Dhani Services Limited	-	-	152.32
	Total Gross	197.57	0.01	152.33
	Less: Impairment Loss Allowance	-	-	-
	Total Net	197.57	0.01	152.33
	Aggragate Value of Quoted Investments	197.57	0.01	152.33
	Aggragate Value of Unquoted Investments	-		-
	Aggregate provision for diminution in value of investments	-	-	-

[400500] Notes - Current investments

Details of current investments [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of current investments [Axis]	Eight	Eighteen	Eleven	Fifteen
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investment in public sector equity instruments	Investment in public sector equity instruments	Investment in public sector equity instruments	Investment in public sector equity instruments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Investment in Securities	Investment in Securities	Investment in Securities	Investment in Securities
Current investments	101.51	408.64	1,632.96	1,612.04
Basis of valuation of current investments	At fair value through profit or loss	At fair value through profit or loss	At fair value through profit or loss	At fair value through profit or loss
Name of body corporate in whom investment has been made	HLE Glascoat Limited	Lloyds Engineering Works Limited	Kalpataru Projects International Limited	L&T Finance Holdings Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	NA	NA	NA	NA
Number of shares of current investment made in body corporate	[shares] 24,865	[shares] 8,34,128	[shares] 1,53,200	[shares] 10,19,310

Details of current investments [Table] **..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of current investments [Axis]	Five	Four	Fourteen	Nine
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investment in public sector equity instruments	Investment in public sector equity instruments	Investment in public sector equity instruments	Investment in public sector equity instruments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Investment in Securities	Investment in Securities	Investment in Securities	Investment in Securities
Current investments	83.34	1,901.18	302.28	870.62
Basis of valuation of current investments	At fair value through profit or loss	At fair value through profit or loss	At fair value through profit or loss	At fair value through profit or loss
Name of body corporate in whom investment has been made	D P Wires Limited	Creative Newtech Limited	Keystone Realtors Limited	JBM Auto Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	NA	NA	NA	NA
Number of shares of current investment made in body corporate	[shares] 19,614	[shares] 2,66,813	[shares] 50,000	[shares] 48,250

Details of current investments [Table] **..(3)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of current investments [Axis]	Nineteen	One		Seven
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investment in public sector equity instruments	Other current investments	Other current investments	Investment in public sector equity instruments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Investment in Securities	Treasury bills	Treasury bills	Investment in Securities
Current investments	2,847.43	0	197.57	10.43
Basis of valuation of current investments	At fair value through profit or loss	NA	NA	At fair value through profit or loss
Name of body corporate in whom investment has been made	Marathon Nextgen Realty Limited	NA	NA	Gujarat Alkalies and Chemicals Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	NA	NA	NA	NA
Number of shares of current investment made in body corporate	[shares] 5,56,902	[shares] 0	[shares] 0	[shares] 1,550

Details of current investments [Table] **..(4)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of current investments [Axis]	Seventeen	Six	Sixteen	Ten
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investment in public sector equity instruments	Investment in public sector equity instruments	Investment in public sector equity instruments	Investment in public sector equity instruments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Investment in Securities	Investment in Securities	Investment in Securities	Investment in Securities
Current investments	22.94	299.18	158.01	77.73
Basis of valuation of current investments	At fair value through profit or loss	At fair value through profit or loss	At fair value through profit or loss	At fair value through profit or loss
Name of body corporate in whom investment has been made	Linde India Limited	GRM Overseas Limited	Lakshmi Machine Works Limited	Jindal Worldwide Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	NA	NA	NA	NA
Number of shares of current investment made in body corporate	[shares] 358	[shares] 2,52,047	[shares] 1,042	[shares] 25,000

Details of current investments [Table] **..(5)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of current investments [Axis]	Thirteen	Thirty	ThirtyOne	ThirtyThree
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investment in public sector equity instruments	Investment in public sector equity instruments	Investment in public sector equity instruments	Investment in public sector equity instruments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Investment in Securities	Investment in Securities	Investment in Securities	Investment in Securities
Current investments	19.01	14.83	3,542.35	15.25
Basis of valuation of current investments	At fair value through profit or loss	At fair value through profit or loss	At fair value through profit or loss	At fair value through profit or loss
Name of body corporate in whom investment has been made	Kaveri Seed Company Limited	TTK Healthcare Limited	Usha Martin Limited	ADF Foods Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	NA	NA	NA	NA
Number of shares of current investment made in body corporate	[shares] 3,050	[shares] 1,000	[shares] 11,12,724	[shares] 8,246

Details of current investments [Table] **..(6)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of current investments [Axis]	ThirtyTwo	Three	Twelve	Twenty
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investment in public sector equity instruments	Investment in public sector equity instruments	Investment in public sector equity instruments	Investment in public sector equity instruments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Investment in Securities	Investment in Securities	Investment in Securities	Investment in Securities
Current investments	264.52	166.68	1,745.67	240.36
Basis of valuation of current investments	At fair value through profit or loss	At fair value through profit or loss	At fair value through profit or loss	At fair value through profit or loss
Name of body corporate in whom investment has been made	Vidhi Specialty Food Ingredients Limited	Best Agrolife Limited	Kamdhenu Ventures Limited	MIRC Electronics Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	NA	NA	NA	NA
Number of shares of current investment made in body corporate	[shares] 58,238	[shares] 36,386	[shares] 10,48,449	[shares] 12,65,075

Details of current investments [Table] **..(7)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of current investments [Axis]	TwentyEight	TwentyFive	TwentyFour	TwentyNine
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investment in public sector equity instruments	Investment in public sector equity instruments	Investment in public sector equity instruments	Investment in public sector equity instruments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Investment in Securities	Investment in Securities	Investment in Securities	Investment in Securities
Current investments	147.06	330.24	1,134.75	1,227.22
Basis of valuation of current investments	At fair value through profit or loss	At fair value through profit or loss	At fair value through profit or loss	At fair value through profit or loss
Name of body corporate in whom investment has been made	TCI Express Limited	Secur Credentials Limited	Schneider Electric Infrastructure Limited	TruCap Finance Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	NA	NA	NA	NA
Number of shares of current investment made in body corporate	[shares] 14,370	[shares] 19,65,695	[shares] 1,54,000	[shares] 19,12,745

Details of current investments [Table] **..(8)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of current investments [Axis]	TwentyOne	TwentySeven	TwentySix	TwentyThree
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investment in public sector equity instruments	Investment in public sector equity instruments	Investment in public sector equity instruments	Investment in public sector equity instruments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Investment in Securities	Investment in Securities	Investment in Securities	Investment in Securities
Current investments	551.88	0.78	733.97	5,520.7
Basis of valuation of current investments	At fair value through profit or loss	At fair value through profit or loss	At fair value through profit or loss	At fair value through profit or loss
Name of body corporate in whom investment has been made	Privi Speciality Chemicals Limited	Sunteck Realty Limited	SIS LIMITED	Reliance Infrastructure Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	NA	NA	NA	NA
Number of shares of current investment made in body corporate	[shares] 55,703	[shares] 200	[shares] 1,79,323	[shares] 20,40,927

Details of current investments [Table] **..(9)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of current investments [Axis]	TwnetyTwo	Two	
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Current investments [Abstract]			
Disclosure of details of current investments [Abstract]			
Details of current investments [Line items]			
Type of current investments	Investment in public sector equity instruments	Investment in public sector equity instruments	Other current investments
Class of current investments	Current investments	Current investments	Current investments
Nature of current investments	Investment in Securities	Investment in Securities	Investment In Listed Shares
Current investments	520.13	1,250.34	0
Basis of valuation of current investments	At fair value through profit or loss	At fair value through profit or loss	NA
Name of body corporate in whom investment has been made	Redington Limited	Astra Microwave Products Limited	NA
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	NA	NA	NA
Number of shares of current investment made in body corporate	[shares] 2,49,821	[shares] 2,09,894	[shares] 0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on current investments explanatory [TextBlock]	Textual information (104) [See below]	Textual information (105) [See below]
Aggregate amount of quoted current investments	27,754.03	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	197.57
Aggregate provision for diminution in value of current investments	0	0

Textual information (104)

Disclosure of notes on current investments explanatory [Text Block]

8	INVESTMENTS		
	Particulars	As at 31-03-2024	As at 31-03-2023
	At Cost		
	Investments in Subsidiaries (Unquoted)		
	Investment in Associate(Unquoted)		
	Jainam Capital Advisors Private Limited	500.28	-
	(Erstwhile Tradementor Research and Technologies Pvt Ltd)		
	(10,000 Equity Share at a FV of each of Rs.10 issued on May 2, 2023)		
	Investment In Listed Shares (Refer Note 44)	27,754.03	-
	At Amortised Cost		
	Treasury Bills	-	197.57
		28,254.31	197.57

Textual information (105)

Disclosure of notes on current investments explanatory [Text Block]

8	INVESTMENTS			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	At Amortised Cost			
	Treasury Bills	197.57	-	-
	At Fair Value			
	Reliance ETF Liquid Bees Fund	-	0.01	0.01
	Dhani Services Limited	-	-	152.32
	Total Gross	197.57	0.01	152.33
	Less: Impairment Loss Allowance	-	-	-
	Total Net	197.57	0.01	152.33
	Aggragate Value of Quoted Investments	197.57	0.01	152.33
	Aggragate Value of Unquoted Investments	-		-
	Aggregate provision for diminution in value of investments	-	-	-

[611600] Notes - Non-current asset held for sale and discontinued operations

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-2,19,666.25	48,223.33
Net cash flows from (used in) operating activities	-2,19,666.25	48,223.33
Net cash flows from (used in) investing activities, continuing operations	-14,103.07	20,970.15
Net cash flows from (used in) investing activities	-14,103.07	20,970.15
Net cash flows from (used in) financing activities, continuing operations	2,16,768.92	20,007.7
Net cash flows from (used in) financing activities	2,16,768.92	20,007.7

[400100] Notes - Equity share capital

Disclosure of shareholding more than five per cent in company [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder			Bharat S. Parikh	Bharat S. Parikh
Permanent account number of shareholder			AFLPP2057E	AFLPP2057E
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 0	[shares] 17,85,210
Percentage of shareholding in company			0.00%	7.00%

Disclosure of shareholding more than five per cent in company [Table] **..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Dishant M. Parikh	Dishant M. Parikh	M/s. Prarthna Enterprise	M/s. Prarthna Enterprise
Permanent account number of shareholder	BGTPP9570N	BGTPP9570N	AANFP9741L	AANFP9741L
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 15,80,880	[shares] 15,80,880	[shares] 1,55,68,951	[shares] 1,53,82,500
Percentage of shareholding in company	4.00%	6.00%	43.00%	57.00%

Disclosure of shareholding more than five per cent in company [Table] **..(3)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 4 [Member]		Shareholder 5 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Milan S. Parikh	Milan S. Parikh	Jainam Fincap Private Limited	Jainam Fincap Private Limited
CIN of shareholder			U58200GJ2016PTC093156	U58200GJ2016PTC093156
Permanent account number of shareholder	AFJPP3409E	AFJPP3409E	AADCJ7788G	AADCJ7788G
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 25,85,100	[shares] 25,85,100	[shares] 77,12,082	[shares] 0
Percentage of shareholding in company	7.00%	10.00%	21.00%	0.00%

Disclosure of shareholding more than five per cent in company [Table] **..(4)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]
Name of shareholder [Axis]	Shareholder 6 [Member]		Name of shareholder [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Type of share	Equity	Equity	Preference
Disclosure of shareholding more than five per cent in company [Abstract]			
Disclosure of shareholding more than five per cent in company [LineItems]			
Type of share	Equity	Equity	Preference
Name of shareholder	(A) Pinakini Bharat Parikh	Pinakini Bharat Parikh	
Permanent account number of shareholder	AFLPP2058M	AFLPP2058M	
Country of incorporation or residence of shareholder	INDIA	INDIA	
Number of shares held in company	[shares] 26,67,420	[shares] 0	
Percentage of shareholding in company	7.00%	0.00%	

Footnotes

(A) Note : Mr Bharat S Parikh has passed away on September 25, 2023 and his outstanding shares of the company were transferred to his legal heir Mrs. Pinakini Bharat Parikh on October 20, 2023.

Disclosure of classes of equity share capital [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity
Number of shares authorised	[shares] 5,00,00,000	[shares] 3,00,00,000		[shares] 4,00,00,000
Value of shares authorised	5,000	3,000		4,000
Number of shares issued	[shares] 4,47,48,503	[shares] 2,69,98,877		[shares] 3,59,98,503
Value of shares issued	4,474.8503	2,699.8877		3,599.8503
Number of shares subscribed and fully paid	[shares] 4,47,48,503	[shares] 2,69,98,877		[shares] 3,59,98,503
Value of shares subscribed and fully paid	4,474.8503	2,699.8877		3,599.8503
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 4,47,48,503	[shares] 2,69,98,877		[shares] 3,59,98,503
Total value of shares subscribed	4,474.8503	2,699.8877		3,599.8503
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 4,47,48,503	[shares] 2,69,98,877		[shares] 3,59,98,503
Value of shares called	4,474.8503	2,699.8877		3,599.8503
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	4,474.8503	2,699.8877		3,599.8503
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 89,99,626	[shares] 0		[shares] 89,99,626
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 8,75,00,000	[shares] 10,20,000		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 4,44,349		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0

Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 9,64,99,626	[shares] 14,64,349		[shares] 89,99,626
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 9,64,99,626	[shares] 14,64,349		[shares] 89,99,626
Number of shares outstanding at end of period	[shares] 12,34,98,503	[shares] 2,69,98,877	[shares] 2,55,34,528	[shares] 3,59,98,503
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	899.9626	0		899.9626
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	875	102		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	44.4349		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	1,774.9626	146.4349		899.9626
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	1,774.9626	146.4349		899.9626
Equity share capital at end of period	4,474.8503	2,699.8877	2,553.4528	3,599.8503
Rights preferences and restrictions attaching to class of share capital	Refer child member	Textual information (106) [See below]		Textual information (107) [See below]
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0

Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0		0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0		0
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Terms and conditions of shares pending allotment	NA	NA		NA
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment	NA	NA		NA
Over due period for which application money is pending prior to allotment of shares	NA	NA		NA
Reason for over due period for which application money is pending prior to allotment of shares	NA	NA		NA
Type of share				Equity

Disclosure of classes of equity share capital [Table] **..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of classes of equity share capital [Abstract]			
Disclosure of classes of equity share capital [Line items]			
Type of share	Equity		Preference
Number of shares authorised	[shares] 3,00,00,000		[shares] 1,00,00,000
Value of shares authorised	3,000		1,000
Number of shares issued	[shares] 2,69,98,877		[shares] 87,50,000
Value of shares issued	2,699.8877		875
Number of shares subscribed and fully paid	[shares] 2,69,98,877		[shares] 87,50,000
Value of shares subscribed and fully paid	2,699.8877		875
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0		0
Total number of shares subscribed	[shares] 2,69,98,877		[shares] 87,50,000
Total value of shares subscribed	2,699.8877		875
Value of shares paid-up [Abstract]			
Number of shares paid-up	[shares] 2,69,98,877		[shares] 87,50,000
Value of shares called	2,699.8877		875
Calls unpaid [Abstract]			
Calls unpaid by directors and officers [Abstract]			
Calls unpaid by directors	0		0
Calls unpaid by officers	0		0
Total calls unpaid by directors and officers	0		0
Calls unpaid by others	0		0
Total calls unpaid	0		0
Forfeited shares	0		0
Forfeited shares reissued	0		0
Value of shares paid-up	2,699.8877		875
Par value per share	[INR/shares] 10		[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0		[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]			
Changes in number of shares outstanding [Abstract]			
Increase in number of shares outstanding [Abstract]			
Number of shares issued in public offering	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 10,20,000		[shares] 8,75,00,000
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 4,44,349		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 14,64,349		[shares] 8,75,00,000
Decrease in number of shares during period [Abstract]			
Number of shares bought back or treasury shares	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 14,64,349		[shares] 8,75,00,000
Number of shares outstanding at end of period	[shares] 2,69,98,877	[shares] 2,55,34,528	[shares] 8,75,00,000
Reconciliation of value of shares outstanding [Abstract]			
Changes in equity share capital [Abstract]			
Increase in equity share capital during period [Abstract]			
Amount of public issue during period	0		0
Amount of bonus issue during period	0		0

Amount of rights issue during period	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0		0
Amount of other private placement issue during period	102		875
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0		0
Amount of other preferential allotment issue during period	44.4349		0
Amount of share based payment transactions during period	0		0
Amount of issue under scheme of amalgamation during period	0		0
Amount of other issues during period	0		0
Amount of shares issued under employee stock option plan	0		0
Amount of other issue arising out of conversion of securities during period	0		0
Total aggregate amount of increase in equity share capital during period	146.4349		875
Decrease in equity share capital during period [Abstract]			
Decrease in amount of treasury shares or shares bought back	0		0
Other decrease in amount of shares	0		0
Total decrease in equity share capital during period	0		0
Total increase (decrease) in share capital	146.4349		875
Equity share capital at end of period	2,699.8877	2,553.4528	875
Rights preferences and restrictions attaching to class of share capital	Textual information (108) [See below]		Textual information (109) [See below]
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]			
Shares in company held by holding company	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0		[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0		0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0		[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0		[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0		[shares] 0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund, principal	0		0
Application money received for allotment of securities and due for refund, interest accrued	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0
Terms and conditions of shares pending allotment	NA		NA
Number of shares proposed to be issued	[shares] 0		[shares] 0
Share premium for shares to be allotted	0		0
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment	NA		NA
Over due period for which application money is pending prior to allotment of shares	NA		NA
Reason for over due period for which application money is pending prior to allotment of shares	NA		NA
Type of share	Equity		Preference

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (110) [See below]	Textual information (111) [See below]
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	1	34
Nature of security on private placement of equity share	Preference	Equity
Number of shareholders of company	116	98
Number of allottees in case of preferential allotment	1	5
Whether reduction in capital done during year	No	No
Amount of reduction in capital during year	0	0
Whether money raised from public offering during year	No	No

Textual information (106)

Rights preferences and restrictions attaching to class of share capital

The Company has only one class of Equity Shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of Liquidation of the company, the holders of Equity Shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

Textual information (107)

Rights preferences and restrictions attaching to class of share capital

The Company has only one class of Equity Shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of Liquidation of the company, the holders of Equity Shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

Textual information (108)

Rights preferences and restrictions attaching to class of share capital

The Company has only one class of Equity Shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of Liquidation of the company, the holders of Equity Shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

Textual information (109)

Rights preferences and restrictions attaching to class of share capital

"The Company has only one class of Preference shares having a par value of Rs. 10 per share. The Preference Shares shall carry voting right as per the provision of Section 47(2) of the act, in those matters only which directly affects the rights attached to preference shares. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. The preference shares shall be optionally convertible into equity shares at any time at the discretion of the board of directors of the company in one or more tranches which shall not be later than the 12.08 years(4410 days).In the event of Liquidation of the company, the holders of Preference Shares will carry a preferencial right on remaining assets of the company, after distribution of all other preferential amounts. The distribution will be in proportion to the number of preference shares held by the shareholders."

Textual information (110)

Disclosure of notes on equity share capital explanatory [Text Block]

21	Share Capital						
	Particulars	As at 31-03-2024 (In Nos.)	As at 31-03-2024	As at 31-03-2023 (In Nos.)	As at 31-03-2023		
	Equity Share Capital						
	Authorised						
	Equity Shares of Rs. 10/- each	4,00,00,000	4,000.00	3,00,00,000	3,000.00		
	Issued, Subscribed and Paid up						
	Equity Shares of Rs.10/- each fully paid-up	3,59,98,503	3,599.85	2,69,98,877	2,699.89		
	Preference Share Capital						
	Authorised						
	Preference Shares of Rs. 10/- each	1,00,00,000	1,000.00	20,00,000	20.00		
	Issued, Subscribed and Paid up						
	Preference Shares of Rs.10/- each fully paid-up	87,50,000	875.00	-	-		
	Total		4,474.85		2,699.89		
(A)	Details of reconciliation of the number of shares outstanding:						
	Equity Shares	FY 2023-24	FY 2022-23				
	Nos.	Amount (Rs. in lakhs)	Nos.	Amount (Rs. in lakhs)			
	Shares at the beginning of the year	2,69,98,877	2,699.89	2,55,34,528	2,553.45		
	Issue of Shares on Conversion of Preference Shares		-	-		-	
	Bonus Shares Issued during the year			-	-		-
	Shares Issued during the year	89,99,626	899.96	14,64,349	146.43		
	Shares at the end of the year	3,59,98,503	3,599.85	2,69,98,877	2,699.89		
	Preference Shares	FY 2023-24	FY 2022-23				
		Amount		Amount			

	Nos.	(Rs. in lakhs)	Nos.	(Rs. in lakhs)		
	Shares at the beginning of the year	-	-	-	-	
	Shares Issued during the year	87,50,000	875.00	-	-	
	Shares at the end of the year	87,50,000	875.00	-	-	
(B)	Terms / rights attached to Equity Shares:					
	The Company has only one class of Equity Shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of Liquidation of the company, the holders of Equity Shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.					
	Terms / rights attached to 2% Optionally Convertible Cumulative Redeemable Preference Shares					
	The Company has only one class of Preference shares having a par value of Rs. 10 per share. The Preference Shares shall carry voting right as per the provision of Section 47(2) of the act, in those matters only which directly affects the rights attached to preference shares. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. The preference shares shall be optionally convertible into equity shares at any time at the discretion of the board of directors of the company in one or more tranches which shall not be later than the 12.08 years(4410 days). In the event of Liquidation of the company, the holders of Preference Shares will carry a preferencial right on remaining assets of the company, after distribution of all other preferential amounts. The distribution will be in proportion to the number of preference shares held by the shareholders.					
	Notes:					
(i)	On April 06, 2022, Company has passed Board Resolution pursuant to special resolution passed by members as on March 25, 2022 to issue 2,04,349 equity shares having Face value of Rs. 10 each at premium of Rs. 240 per equity share on Preferential Allotment Basis.					
(ii)	On April 12, 2022, Company has passed Board Resolution pursuant to special resolution passed by members as on March 25, 2022 to issue 2,40,000 equity shares having Face value of Rs. 10 each at premium of Rs. 240 per equity share on Preferential Allotment Basis.					
(iii)	On May 12, 2022, Company has passed Board Resolution pursuant to special resolution passed by members as on May 04, 2022 to issue 9,10,000 equity					

	shares having Face value of Rs. 10 each at premium of Rs. 240 per equity share on Private Placement Basis.
(iv)	On June 16, 2022, Company has passed Board Resolution pursuant to special resolution passed by members as on June 11, 2022 to issue 1,10,000 equity shares having Face value of Rs. 10 each at premium of Rs. 240 per equity share on Private Placement Basis.
(v)	On July 05, 2023, Company has passed Board Resolution to issue 89,99,626 equity shares having Face value of Rs. 10 each at premium of Rs. 379 per equity share on Preferential Allotment Basis in the ratio of 1:3(one new equity share for every three existing equity shares)
(vi)	On July 22, 2023, the Company passed a resolution during a class meeting with preference shareholders and a special resolution during an Extraordinary General Meeting (EOGM) with equity shareholders to convert its 87,50,000 5% Non-Cumulative Optionally Convertible Non-Participating Redeemable Preference Shares into Equity Shares having face value of Rs.10 each at premiun of Rs.390 per equity share, in the ratio of 1:4 i.e., 1 Equity Shares will be allotted for every 4 Preference Share held. The preference shares are redeemable in one or more installments at any time by the company but not later than 12.08 years(4410days) from the date of issue.

(C)	Details of shares in the Company held by each shareholder holding more than 5 %:						
	Equity Shares:						
	Name of Equity Shareholders	As at 31-03-2024	As at 31-03-2023				
	In Nos	In %	In Nos	In %			
	Bharat S. Parikh(Refer note below)	-	-	17,85,210	6.61%		
	Pinakini Bharat Parikh	26,67,420	7.41%	-	-		
	Dishant M. Parikh	15,80,880	4.39%	15,80,880	5.86%		
	M/s. Prarthna Enterprise	1,55,68,951	43.25%	1,53,82,500	56.97%		
	Milan S. Parikh	25,85,100	7.18%	25,85,100	9.57%		
	Jainam Fincap Private Limited	77,12,082	21.42%	-	-		
	Note : Mr Bharat S Parikh has passed away on September 25, 2023 and his outstanding shares of the company were transferred to his legal heir Mrs. Pinakini Bharat Parikh on October 20, 2023.						
	5% Non Cumulative Optionally Convertible Non-Participating Redeemable Preference Shares:						

	Name of Preference Shareholders	As at 31-03-2024	As at 31-03-2023				
	In Nos	In %	In Nos	In %			
	Jaliyan Commodities	87,50,000	100.00%	-	-		
(D)	Details of shares held by promoters:						
	Equity Shares:						
	Name of Equity Shareholders	As at 31-03-2024					
	In Nos	In %	% Change during the year				
	M/s. Prarthna Enterprise	1,55,68,951	43.25%	-13.73%			
	Anal Milan Parikh	2,43,600	0.68%	-0.23%			
	Vidhi Dishant Parikh	1,00,800	0.28%	-0.09%			
	Milan S. Parikh	25,85,100	7.18%	-2.39%			
(D)	Details of shares held by promoters (continued):						
	Name of Equity Shareholders	As at 31-03-2023					
	In Nos	In %	% Change during the year				
	M/s. Prarthna Enterprise	1,53,82,500	56.97%	-5.66%			
	Anal Milan Parikh	2,43,600	0.90%	-1.42%			
	Vidhi Dishant Parikh	1,00,800	0.37%	0.37%			
	Milan S. Parikh	25,85,100	9.57%	-2.47%			
(E)	Details of Bonus Shares issued in the last five years:						
			(? in Lakhs)				
	Bonus Shares	Number	Amount				

	Fully paid up bonus shares issued during the Financial Year 2021-22	2,25,78,000	2,257.80				
	Total	2,25,78,000	2,257.80				

Textual information (111)

Disclosure of notes on equity share capital explanatory [Text Block]

20	Share Capital							
	Particulars	As at 31-03-2023 (In Nos.)	As at 31-03-2023 (In Rs.)	As at 31-03-2023	As at 31-03-2022 (In Nos.)	As at 31-03-2022 (In Rs.)	As at 31-03-2022	As at 01-04-2021 (In Nos.)
	Equity Share Capital							
	Authorised							
	Equity Shares of Rs. 10/- each	3,00,00,000	30,00,00,000	3,000.00	3,00,00,000	30,00,00,000	3,000.00	10,00,000
	Issued, Subscribed and Paid up							
	Equity Shares of Rs.10/- each fully paid-up	2,69,98,877	26,99,88,780	2,699.89	2,55,34,528	25,53,45,280	2,553.45	4,98,900
	Preference Share Capital							
	Authorised							
	Preference Shares of Rs. 10/- each	2,00,000	20,00,000	20.00	20,00,000	20,00,000	20.00	2,00,000
	Issued, Subscribed and Paid up							
	Preference Shares of Rs.10/- each fully paid-up	-	-	-	-	-	-	1,05,000
	Total		26,99,88,780	2,699.89		25,53,45,280	2,553.45	
(A)	Details of reconciliation of the number of shares outstanding:							

	Equity Shares	FY 2022-23	FY 2021-22	FY 2020-21	FY 2018-19			
	Nos.	Amount (In Rs.)	Amount (Rs. in lakhs)	Nos.	Amount (In Rs.)	Amount (Rs. in lakhs)	Nos.	Amount (In Rs.)
	Shares at the beginning of the year	2,55,34,528	25,53,45,280	2,553.45	4,98,900	49,89,000	49.89	4,98,900
	Issue of Shares on Conversion of Preference Shares		-	-	-	6,30,000	63,00,000	63.00
	Bonus Shares Issued during the year			-	-	-	2,25,78,000	22,57,80,000
	Shares Issued during the year	14,64,349	1,46,43,490	146.44	18,27,628	1,82,76,280	182.76	-
	Shares at the end of the year	2,69,98,877	26,99,88,770	2,699.89	2,55,34,528	25,53,45,280	2,553.45	4,98,900
	Preference Shares	FY 2022-23	FY 2021-22	FY 2020-21	FY 2018-19			
	Nos.	Amount (In Rs.)	Amount (Rs. in lakhs)	Nos.	Amount (In Rs.)	Amount (Rs. in lakhs)	Nos.	Amount (In Rs.)
	Shares at the beginning of the year	-		-	1,05,000	10,50,000	10.50	1,05,000
	Conversion of Preference Shares to Equity Shares	-		-	(1,05,000)	(10,50,000)	(10.50)	-
	Shares at the end of the year	-	-	-	-	-	-	1,05,000
(B)	Terms / rights attached to Equity Shares:							
	The Company has only one class of Equity Shares having a par value of Rs. 10 per share. Each holder							

		of equity shares is entitled to one vote per share. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of Liquidation of the company, the holders of Equity Shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity	

	shares held by the shareholders.							
	Terms / rights attached to 2% Optionally Convertible Cumulative Redeemable Preference Shares							
	The Company has only one class of Preference shares having a par value of Rs. 10 per share. The Preference Shares shall carry voting right as per the provision of Section 47(2) of the act, in those matters only which directly affects the rights attached to preference shares. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. The Preference Shares shall be optionally convertible at the end of 12 years from date of issuance of such shares. The Preference Shares shall be redeemed on or before 20 years from the date of issue of shares or shall be							

	optionally convertible into equity shares. In the event of Liquidation of the company, the holders of Preference Shares will carry a preferencial right on remaining assets of the company, after distribution of all other preferential amounts. The distribution will be in proportion to the number of preference shares held by the shareholders. These preference shares have been converted into Equity shares during the		

	previous year ended March 31, 2022.								
	Notes:								
(i)	On December 22, 2021, the Company passed a resolution during a class meeting with preference shareholders and a special resolution during an Extraordinary General Meeting (EOGM) with equity shareholders to convert its 2% Optionally Convertible Cumulative Redeemable Preference Shares into Equity Shares, in the ratio of 6:1 i.e., 6 Equity Shares have been allotted for each Preference Share held. Company has converted such shares in compliance with Companies Act, 2013.	Note relating to Conversion of Preference Shares (Conversion Ratio is 6:1) Special Resolution passed on 10-11-2021 Board Resolution 22-12-2021							
	On January 6, 2022, the members of the Company has approved and passed the resolution to issue Bonus shares in the ratio of 20 equity shares for each equity share held on record date. Record date								

	for issue of bonus shares was January 6, 2022. Equity Shares on the record date were 11,28,900 shares, accordingly 2,25,78,000	
(ii)		Note relating to Issue of Bonus Shares (Ratio 20:1) Shares on record date 1128900, Board Meeting 05-01-2022, EGM 06-01-2022

	Bonus shares have been issued.	
(iii)	On March 12, 2022, Company has passed Board Resolution pursuant to special resolution passed by members as on February 12, 2022 to issue 15,07,628 equity shares having Face value of Rs. 10 each at a premium of Rs. 240 per equity share on Private Placement Basis.	
(iv)	On March 23, 2022, Company has passed Board Resolution pursuant to special resolution passed by members as on March 15, 2022 to issue 60,000 equity shares having Face value of Rs. 10 each at premium of Rs. 240 per equity share on Private Placement Basis.	
	On March 29, 2022, Company has passed Board Resolution pursuant to special resolution passed by members as on March 25, 2022 to issue 2,60,000 equity shares having Face value of Rs. 10 each at premium of	

(v)	Rs. 240 per equity share on		

	Preferential Allotment Basis.	
(vi)	On April 06, 2022, Company has passed Board Resolution pursuant to special resolution passed by members as on March 25, 2022 to issue 2,04,349 equity shares having Face value of Rs. 10 each at premium of Rs. 240 per equity share on Preferential Allotment Basis.	
(vii)	On April 12, 2022, Company has passed Board Resolution pursuant to special resolution passed by members as on March 25, 2022 to issue 2,40,000 equity shares having Face value of Rs. 10 each at premium of Rs. 240 per equity share on Preferential Allotment Basis.	
	On May 12, 2022, Company has passed Board Resolution pursuant to special resolution passed by members as on May 04, 2022 to issue 9,10,000 equity shares having Face value of Rs. 10 each at	

	premium of Rs. 240 per equity share		
(viii)			

	on Private Placement Basis.							
(ix)	On June 16, 2022, Company has passed Board Resolution pursuant to special resolution passed by members as on June 11, 2022 to issue 1,10,000 equity shares having Face value of Rs. 10 each at premium of Rs. 240 per equity share on Private Placement Basis.							
(C)	Details of shares in the Company held by each shareholder holding more than 5 %:							
	Equity Shares:							
	Name of Equity Shareholders	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021	FY 2019-20		FY 2018-19	
	In Nos	In %	In Nos		In %	In Nos		In %
	Bharat S. Parikh	17,85,210	6.61%	17,85,210		6.99%	8,000	
	Dishant M. Parikh	15,80,880	5.86%	15,80,880		6.19%	40,300	
	M/s. Prarthna Enterprise	1,53,82,500	56.97%	1,53,82,500		60.24%	3,12,500	
	Milan S. Parikh	25,85,100	9.57%	25,85,100		10.12%	60,100	
	2%							

	Optionally Convertible Cumulative Redeemable Preference Shares:							
	Name of Preference Shareholders	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021	FY 2019-20	FY 2018-19		
	In Nos	In %	In Nos		In %	In Nos		In %
	Bharat S. Parikh	-	-	-		-	12,835	
	Dishant M. Parikh	-	-	-		-	5,830	
	Milan S. Parikh	-	-	-		-	10,500	
	M/s. Prarthna Enterprise	-	-	-		-	70,000	
	Pinakini S. Parikh	-	-	-		-	5,835	
(D)	Details of shares held by promoters:							
	Equity Shares:							
	Name of Equity Shareholders	As at 31-03-2023						FY 2019-20
	In Nos	In %	% Change during the year					
	M/s. Prarthna Enterprise	1,53,82,500	56.97%	(3.3%)				
	Anal Milan Parikh	2,43,600	0.90%	(0.1%)				
	Vidhi Dishant Parikh	1,00,800	0.37%	(0.0%)				
	Milan S. Parikh	25,85,100	9.57%	(0.5%)				
	Details of							

(D)	shares held by promoters:							
	Name of Equity Shareholders	As at 31-03-2022						
	In Nos	In %	% Change during the year					
	M/s. Prarthna Enterprise	1,53,82,500	60.24%	(2.4%)				
	Anal Milan Parikh	2,43,600	0.95%	(1.4%)				
	Vidhi Dishant Parikh	1,00,800	0.39%	0.4%				
	Milan S. Parikh	25,85,100	10.12%	(1.9%)				
	Name of Equity Shareholders	As at 01-04-2021						
	In Nos	In %	% Change during the year					
	M/s. Prarthna Enterprise	3,12,500	62.64%	6.2%				
	Anal Milan Parikh	11,600	2.33%	-				
	Vidhi Dishant Parikh	4,800	0.00%	-				
	Milan S. Parikh	60,100	12.05%	-				
(E)	Details of Bonus Shares issued in the last five years:							
			(? in Lakhs)					
	Bonus Shares	Number	Amount					
	Fully paid up bonus shares issued during							

	the Financial Year 2021-22	2,25,78,000	2,257.80					
	Total	2,25,78,000	2,257.80					

[400300] Notes - Borrowings

Classification of borrowings [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	**Current [Member]**			
Classification of borrowings [Axis]	**Term loans from banks [Member]**	**Rupee term loans from banks [Member]**	**Loans repayable on demand from banks [Member]**	
Subclassification of borrowings [Axis]	**Secured borrowings [Member]**	**Secured borrowings [Member]**	**Secured borrowings [Member]**	
	01/04/2023 to 31/03/2024	**01/04/2023 to 31/03/2024**	**01/04/2023 to 31/03/2024**	**01/04/2022 to 31/03/2023**
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	2,000	2,000	79,813.05	23,861.64
Nature of security [Abstract]				
Nature of security	Term Loan from banks and financial institution	Term Loan from banks and financial institution	Overdraft facility from Banks	Overdraft facility from Banks
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	Textual information (112) [See below]	Textual information (113) [See below]	Textual information (114) [See below]	Textual information (115) [See below]
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] **..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Intercorporate borrowings [Member]	Other loans and advances [Member]		
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]	Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	56,150.05	40,971.65	0.16	0
Nature of security [Abstract]				
Nature of security	Intercorporate Borrowing	Loans from Promoters and Promoter's Relative		
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	Inter Corporate Loans are obtained from various Companies which is repayble on demand and interest rate is ranging between 7.1% - 10% p.a.	Loans from Shareholders and Directors are repayble on demand and interest rate is 9% p.a.	-	
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] **..(3)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]		
Classification of borrowings [Axis]	Other loans and advances, others [Member]		
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]			
Details of borrowings [Abstract]			
Details of borrowings [Line items]			
Borrowings	40,971.65	0	0.16
Nature of security [Abstract]			
Nature of security	Loans from Promoters and Promoter's Relative		
Details on loans guaranteed [Abstract]			
Aggregate amount of loans guaranteed by directors	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0
Terms of repayment of term loans and other loans	Loans from Shareholders and Directors are repayble on demand and interest rate is 9% p.a.	as per agreed terms	-
Details on defaults on borrowings [Abstract]			
Outstanding amount of continuing default principal	0	0	0
Outstanding amount of continuing default interest	0	0	0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (116) [See below]	Textual information (117) [See below]

Textual information (112)

Terms of repayment of term loans and other loans

Term Loan is obtained from Tata Capital Financial Services Limited for a period of 36 Months @ 10.00% p.a., Interest is to be paid on a monthly basis on every month from the date of 1st disbursment till maturity & principal is payable at the end of one year with flexible utilisation but with compulsory rotation of limit once in a year with cumalative credits equal to the santioned limit. The same is secured by exclusive charge over present & future margin tarde finance(MTF) loan receivables with a minimum cover of 1.50 times the amount outstanding. Further it is also guaranteed by unconditional irrevocable guarantee of the Promoters & promoters group.

Textual information (113)

Terms of repayment of term loans and other loans

Term Loan is obtained from Tata Capital Financial Services Limited for a period of 36 Months @ 10.00% p.a., Interest is to be paid on a monthly basis on every month from the date of 1st disbursment till maturity & principal is payable at the end of one year with flexible utilisation but with compulsory rotation of limit once in a year with cumalative credits equal to the santioned limit. The same is secured by exclusive charge over present & future margin tarde finance(MTF) loan receivables with a minimum cover of 1.50 times the amount outstanding. Further it is also guaranteed by unconditional irrevocable guarantee of the Promoters & promoters group.

Textual information (114)

Terms of repayment of term loans and other loans

The above Overdraft facility from Banks mainly consist of Overdraft against Fixed Deposits (FDOD). Interest rate on such facilities is generally 0.5% to 1% above the FD Rate. Such Facility are primarily secured against Fixed Deposits pledged with Banks.

Textual information (115)

Terms of repayment of term loans and other loans

The above Overdraft facility from Banks mainly consist of Overdraft against Fixed Deposits (FDOD). Interest rate on such facilities is generally 0.5% to 1% above the FD Rate. Such Facility are primarily secured against Fixed Deposits pledged with Banks. Group has also availed following facilities from various banks: - Intraday Facility from Banks. Interest rate on such facility is 2% to 3.5% p.a. Such Facility is primarily secured by Cash and Pledge of Own Shares and of M/s Prarthna Enterprise with 50% haircut. - Overdraft facility agianst Shares. Interest rate on such facility is generally MCLR + 2% p.a. Such Facility is primarily secured against Pledge of Shares of M/s Prarthna Enterprise with 50% haircut on shares

Textual information (116)

Disclosure of notes on borrowings explanatory [Text Block]

BORROWINGS		
Particulars	As at 31-03-2024	As at 31-03-2023
Borrowings measured at Amortised Cost (in India)		
Secured		
Term Loan from banks and financial institution	2,000.00	-
Intercorporate Borrowing	56,150.05	-
Loans from Promoters and Promoter`s Relative	40,971.65	-
Overdraft facility from Banks	79,813.05	23,861.64
Unsecured		
Unsecured Loans	-	0.16
Total	1,78,934.75	23,861.80
Notes:		
Term Loan is obtained from Tata Capital Financial Services Limited for a period of 36 Months @ 10.00% p.a., Interest is to be paid on a monthly basis on every month from the date of 1st disbursment till maturity & principal is payable at the end of one year with flexible utilisation but with compulsory rotation of limit once in a year with cumalative credits equal to the santioned limit. The same is secured by exclusive charge over present & future margin tarde finance(MTF) loan receivables with a minimum cover of 1.50 times the amount outstanding. Further it is also guaranteed by unconditional irrevocable guarantee of the Promoters & promoters group.		
Inter Corporate Loans are obtained from various Companies which is repayble on demand and interest rate is ranging between 7.1% - 10% p.a.		
Loans from Shareholders and Directors are repayble on demand and interest rate is 9% p.a.		
The above Overdraft facility from Banks mainly consist of Overdraft against Fixed Deposits (FDOD). Interest rate on such facilities is generally 0.5% to 1% above the FD Rate. Such Facility are primarily secured against Fixed Deposits pledged with Banks.		
Company has also availed following facilities from various banks: - Intraday Facility from Banks. Interest rate on such facility is 2% to 3.5% p.a. Such Facility is primarily secured by Cash and Pledge of Own Shares and of M/s Prarthna Enterprise with 50% haircut. - Overdraft facility against Shares. Interest rate on such facility is generally MCLR + 2% p.a. Such Facility is primarily secured against Pledge of Shares of M/s Prarthna Enterprise with 50% haircut on shares.		

Textual information (117)

Disclosure of notes on borrowings explanatory [Text Block]

BORROWINGS			
Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
Borrowings measured at Amortised Cost (in India)			
Secured			
Term Loan from banks and financial institution			
Overdraft facility from Banks	23,861.64	-	1,700.42
Unsecured			
Unsecured Loans	0.16		5.24
Total	23,862	-	1,706
Notes:			
The above Overdraft facility from Banks mainly consist of Overdraft against Fixed Deposits (FDOD). Interest rate on such facilities is generally 0.5% to 1% above the FD Rate. Such Facility are primarily secured against Fixed Deposits pledged with Banks. Group has also availed following facilities from various banks: - Intraday Facility from Banks. Interest rate on such facility is 2% to 3.5% p.a. Such Facility is primarily secured by Cash and Pledge of Own Shares and of M/s Prarthna Enterprise with 50% haircut. - Overdraft facility agianst Shares. Interest rate on such facility is generally MCLR + 2% p.a. Such Facility is primarily secured against Pledge of Shares of M/s Prarthna Enterprise with 50% haircut on shares.			

[612700] Notes - Income taxes

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]			Other temporary differences [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Deferred tax relating to items credited (charged) directly to equity	0	0		0
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	0	38.5	0	0
Deferred tax liabilities	1,633.48	0	152.47	1,633.48
Net deferred tax liability (assets)	1,633.48	-38.5	152.47	1,633.48
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	0	38.5		0
Net deferred tax liabilities	1,633.48	0		1,633.48
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)	0	0		0
Deferred tax expense (income) recognised in profit or loss	1,671.98	-190.97		1,671.98
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	1,671.98	-190.97		1,671.98
Deferred tax relating to items credited (charged) directly to equity	0	0		0
Aggregated income tax relating to components of other comprehensive income	0	0		0
Increase (decrease) through business combinations, deferred tax liability (assets)	0	0		0
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0	0		0
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0	0		0
Total increase (decrease) in deferred tax liability (assets)	1,671.98	-190.97		1,671.98
Deferred tax liability (assets) at end of period	1,633.48	-38.5	152.47	1,633.48
Description of other temporary differences	NA	NA		NA

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] **..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]		Other temporary differences 1 [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Deferred tax relating to items credited (charged) directly to equity	0		0	0
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	38.5	0	0	38.5
Deferred tax liabilities	0	152.47	1,633.48	0
Net deferred tax liability (assets)	-38.5	152.47	1,633.48	-38.5
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	38.5		0	38.5
Net deferred tax liabilities	0		1,633.48	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)	0		0	0
Deferred tax expense (income) recognised in profit or loss	-190.97		1,671.98	-190.97
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-190.97		1,671.98	-190.97
Deferred tax relating to items credited (charged) directly to equity	0		0	0
Aggregated income tax relating to components of other comprehensive income	0		0	0
Increase (decrease) through business combinations, deferred tax liability (assets)	0		0	0
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0		0	0
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0		0	0
Total increase (decrease) in deferred tax liability (assets)	-190.97		1,671.98	-190.97
Deferred tax liability (assets) at end of period	-38.5	152.47	1,633.48	-38.5
Description of other temporary differences	NA		NA	NA

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] **..(3)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]
	31/03/2022
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]	
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]	
Deferred tax assets and liabilities [Abstract]	
Deferred tax assets	0
Deferred tax liabilities	152.47
Net deferred tax liability (assets)	152.47
Reconciliation of changes in deferred tax liability (assets) [Abstract]	
Deferred tax liability (assets) at end of period	152.47

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of income tax [TextBlock]	Textual information (118) [See below]	Textual information (119) [See below]
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	11,383.89	5,923.01
Adjustments for current tax of prior periods	0	-5.97
Total current tax expense (income) and adjustments for current tax of prior periods	11,383.89	5,917.04
Deferred tax expense (income) relating to origination and reversal of temporary differences	1,650.67	-191.37
Other components of deferred tax expense (income)	-21.31	-0.47
Total tax expense (income)	13,013.25	5,725.2
Current and deferred tax relating to items charged or credited directly to equity [Abstract]		
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Net deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Increase (decrease) in amount recognised for pre-acquisition deferred tax Assets	0	0
Deferred tax Assets when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax Assets relates	0	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	51,848.64	22,347.68
Tax expense (income) at applicable tax rate	13,049.26	5,624.46
Tax effect of revenues exempt from taxation	0	12.77
Tax effect of expense not deductible in determining taxable profit (tax loss)	92.37	119.69
Tax effect of tax losses	-13.47	0
Tax effect of foreign tax rates	-21.31	0
Tax effect from change in tax rate	-93.6	-0.21
Other tax effects for reconciliation between accounting profit and tax expense (income)	0	-5.97
Total tax expense (income)	13,013.25	5,725.2
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	51,848.64	22,347.68
Applicable tax rate	2517.00%	2517.00%
Total average effective tax rate	2517.00%	2517.00%

Textual information (118)

Disclosure of income tax [Text Block]

48	Income taxes				
(A)	The major components of income tax expense for the year are as under:				
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023		
	Current Tax				
	In respect of current year	11,383.89	5,923.01		
	In respect of prior years	-	(5.97)		
	Total (a)	11,383.89	5,917.04		
	Deferred Tax				
	Origination and reversal of temporary differences	1,650.67	(191.37)		
	Total (b)	1,650.67	(191.37)		
	Income Tax recognised in the statement of Profit and Loss (A+B)				
	Income tax expenses recognized in OCI				
	Re-measurement of defined employee benefit plans	(21.31)	(0.46)		
	Income tax relating to items that will not be classified to the statement of profit and loss	-	-		
	Total			13,013.24	5,725.20
(B)	Reconciliation of tax expenses and the accounting profit for the year is as under:				
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023		
	Profit before tax	51,848.64	22,347.68		
	Tax Rate	25.17%	25.17%		
	Income tax expenses calculated	13,049.27	5,624.46		
	Tax on expense not tax deductible	92.37	119.69		
	Tax on Deductions			(13.47)	-
	Tax on income exempt from tax	-	(12.77)		
	Tax on income at lower rate			(93.60)	(0.21)
	Tax on OCI			(21.31)	
	Tax of earlier years			-	(5.97)

	Total tax expenses as per the statement of profit and loss		13,013.25	5,725.20	
	During the year, the Group has not surrendered or disclosed any income in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961). Accordingly, there are no transaction which are not recorded in the books of accounts.				

Textual information (119)

Disclosure of income tax [Text Block]

44	Income taxes				
(A)	The major components of income tax expense for the year are as under:				
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022		
	Current Tax				
	In respect of current year	5,915.92	4,125.94		
	In respect of prior years	(5.97)	-		
	Total (a)	5,909.96	4,125.94		
	Deferred Tax				
	Origination and reversal of temporary differences	(191.43)	(289.43)		
	Total (b)	(191.43)	(289.43)		
	Income Tax recognised in the statement of Profit and Loss (A+B)				
	Income tax expenses recognized in OCI				
	Re-measurement of defined employee benefit plans	(0.46)	(20.57)		
	Income tax relating to items that will not be classified to the statement of profit and loss	-	-		
	Total			5,718.07	3,815.94
(B)	Reconciliation of tax expenses and the accounting profit for the year is as under:				
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022		
	Profit before tax	22,482.65	14,928.98		
	Tax Rate	25.17%	25.17%		
	Income tax expenses calculated	5,658.43	3,757.33		
	Tax on expense not tax deductible	78.59	58.61		
	Tax on income exempt from tax	(12.77)	-		
	Tax on income at lower rate			(0.21)	-
	Tax of earlier years			(5.97)	-
	Total tax expenses as per the statement of profit and loss		5,718.07	3,815.94	

	During the year, the Company has not surrendered or disclosed any income in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961). Accordingly, there are no transaction which are not recorded in the books of accounts.			
	The Company does not have any unused / Carried forward tax losses as at March 31, 2023 (March 31, 2022: Nil)			

[611000] Notes - Exploration for and evaluation of mineral resources

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

[611900] Notes - Accounting for government grants and disclosure of government assistance

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

[401100] Notes - Subclassification and notes on liabilities and assets

Subclassification of trade receivables [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Secured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	20,787.2	9,325.21	13,854.89	2,642.47
Allowance for bad and doubtful debts	676.37	676.37	0	0
Total trade receivables	20,110.83	8,648.84	13,854.89	2,642.47
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Subclassification of trade receivables [Table] **..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	6,255.94	6,006.37	676.37	(A) 676.37
Allowance for bad and doubtful debts	0	0	676.37	676.37
Total trade receivables	6,255.94	6,006.37	0	0
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors	0	0	0	0
Trade receivables due by other officers	0	0	0	0
Total trade receivables due by directors, other officers or others	0	0	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner	0	0	0	0
Trade receivables due by private companies in which any director is director	0	0	0	0
Trade receivables due by private companies in which any director is member	0	0	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0	0	0

Footnotes

(A) Receivables which have significant increase in credit risk 22.43 Receivables - credit impaired 653.94

Details of loans [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Loans given employees [Member]		Other loans, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Secured considered good [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	8.24	11	6,122.03	3,494.53
Allowance for bad and doubtful loans	0	0	0	0
Total loans	8.24	11	6,122.03	3,494.53
Details of loans to related parties	NA	NA	0	0
Nature of other loans	Unsecured Loans to Employees	Unsecured Loans to Employees	Margin Trading Facility Secured by Collateral in the form of cash, securities etc.	Margin Trading Facility Secured by Collateral in the form of cash, securities etc.
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Other current assets others [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current assets others [Axis]	OtherCurrentAssetsOther	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	2,115.32	1,361.8
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Prepaid CSR Expense, Prepaid Expenses - Current, Balance with Revenue Authorities, Amount Paid Under Protest, IPO Related Expenses	Prepaid CSR Expense, Prepaid Expenses - Current, Balance with Revenue Authorities, Amount Paid Under Protest, IPO Related Expenses
Other current assets, others	2,115.32	1,361.8

Other non-current assets, others [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Other non-current assets, others [Axis]	PrepaidExpensesNonCurrent	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	0.77	1.17
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Prepaid Expenses-Non Current	Prepaid Expenses-Non Current
Other non-current assets, others	0.77	1.17

Classification of inventories [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of inventories [Axis]	Company inventories [Member]		Stock-in-trade [Member]	
	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	3.54	0	3.54	0
Mode of valuation			At Cost	NA

Other current financial assets others [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current financial assets others [Axis]	OtherCurrentFinancialAssets	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	0	774.94
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Receivable from Subsidiaries, Receivable against sale of Investments in Subsidiaries, Other Receivables, Income accrued towards late payment charges	Receivable from Subsidiaries, Receivable against sale of Investments in Subsidiaries, Other Receivables, Income accrued towards late payment charges
Other current financial assets others	0	774.94

Other current financial liabilities, others [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current financial liabilities, others [Axis]	Othercurrentfinancialliabilites	
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	(A) 1,835.34	(B) 1,750.01
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Security Deposit, Stamp Duty Payable , Statutory Dues Payables, Stock Lending And Borrowing Mechanism Payable	Security Deposit, Bank Balance due to Reconciliation, Stamp Duty Payable , Stock Lending And Borrowing Mechanism Payable
Other current financial liabilities, others	(A) 1,835.34	(B) 1,750.01

Footnotes

(A) Security Deposit 1,072.29 Bank Balance due to Reconciliation - Stamp Duty Payable 664.41 Dividend Payable 13.31 Stock Lending And Borrowing Mechanism Payable 152.41

(B) Security Deposit 1,072.29 Bank Balance due to Reconciliation - Stamp Duty Payable 664.41 Dividend Payable 13.31

Other current liabilities, others [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current liabilities, others [Axis]	CurrentLiabilities	
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	8,422.5	790.1
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Employee Benefits Payable	Employee Benefits Payable
Other current liabilities, others	8,422.5	790.1

Disclosure of breakup of provisions [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	189.32	165.15	10.99	1.32
Provision leave encashment	0	0	0	0
Provision pension	0	0	0	0
Provision employee insurance scheme	0	0	0	0
Provision other employee related liabilities	0	0	0	0
Total provisions for employee benefits	189.32	165.15	10.99	1.32
Provision for corporate tax [Abstract]				
Provision for wealth tax	0	0	0	0
Provision for fringe benefit tax	0	0	0	0
Provision for other tax	0	0	0	0
Provision for corporate dividend tax	0	0	0	0
Total provision for corporate tax	0	0	0	0
Provision for statutory liabilities	0	0	0	0
CSR expenditure provision	0	0	0	0
Provision for abandonment cost	0	0	0	0
Other provisions	0	0	(A) 11,621.76	(B) 1,500.75
Total provisions	189.32	165.15	11,632.75	1,502.07

Footnotes

(A) Provision for Expenses , Provision for Interest Payable

(B) Provision for Expenses

Details of advances [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances given employees [Member]		Other advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Secured considered good [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	8.24	11	6,122.03	3,494.53
Nature of other advance	Loan To Employees	Loan To Employees	Margin trading Facility-Secured by Collateral in the form of Cash Securities etc	Margin trading Facility-Secured by Collateral in the form of Cash Securities etc
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by private companies in which any director is director	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (120) [See below]	Textual information (121) [See below]
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (122) [See below]	Textual information (123) [See below]
Disclosure of notes on loans explanatory [TextBlock]	Textual information (124) [See below]	Textual information (125) [See below]
Disclosure of notes on other non-current financial assets [TextBlock]	Textual information (126) [See below]	Textual information (127) [See below]
Dividend receivable, subsidiaries	0	0
Dividend receivable, others	0	0
Total dividend receivable	0	0
Derivative assets	0	0
Interest income accrued	0	0
Total other non-current financial assets	0	0
Advances, non-current	0	0
Total other non-current assets	0.77	1.17
Disclosure of inventories Explanatory [TextBlock]	Textual information (128) [See below]	Not Applicable
Inventory write-down	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (129) [See below]	Textual information (130) [See below]
Fixed deposits with banks	1,57,805.4	1,78,795.57
Other deposits with banks	0	0
Deposit repayment reserve account with banks	0	0
Other balances with banks	5,157.46	730.54
Total balance with banks	1,62,962.86	1,79,526.11
Cash on hand	23.71	24.25
Others	1,232.67	1,669.28
Total cash and cash equivalents	1,64,219.24	1,81,219.64
Bank balance other than cash and cash equivalents	0	0
Total cash and bank balances	1,64,219.24	1,81,219.64
Nature of other cash and cash equivalents	Interest Accrued on Fixed Deposits	Interest Accrued on Fixed Deposits
Balances held with banks to extent held as margin money	243.94	214.81
Balances held with banks to extent held as security against borrowings	13,967.03	28,539.25
Balances held with banks to extent held as guarantees	88,200.67	77,961
Balances held with banks to extent held against other commitments	55,296.62	72,080.5
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	1,57,708.26	1,78,795.56
Bank deposits with more than 12 months maturity	179.38	5,572.5
Disclosure of notes on other current financial assets explanatory [TextBlock]	Textual information (131) [See below]	Textual information (132) [See below]
Derivative financial instruments	3,60,319.51	13,504.29
Security deposits	1,028.16	7,392.5
Total other current financial assets	3,61,347.67	21,671.73
Advances, current	686.66	254.13
Other unamortised expenses	0	0
Property plant and equipment held for sale	0	0
Total other current assets	2,801.98	1,615.93
Security deposits refundable, Non-current	0	0
Public deposit payable, Non-current	0	0
Derivative liabilities, Non-current	0	0
Total other non-current financial liabilities	0	0
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (133) [See below]	Textual information (134) [See below]
Nature of other provisions	Provision for Expenses and interest payable	Provision for Expenses
Advances received	0	0
Total other non-current liabilities	0	0
Disclosure of notes on other current financial liabilities explanatory [TextBlock]	Textual information (135) [See below]	Textual information (136) [See below]
Current maturities of long-term debt	0	0
Current maturities of finance lease obligations	0	0
Interest accrued on borrowings	0	0

Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Retention money payable	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Derivative liabilities	443.13	854
Total other current financial liabilities	2,278.47	2,604.01
Disclosure of other current liabilities notes explanatory [TextBlock]	Textual information (137) [See below]	Textual information (138) [See below]
Revenue received in advance	0	0
Advance received against contracts	0	0
Advance received from customers	0	3.64
Other advance received	0	0
Total other advance	0	3.64
Security deposits refundable, current	0	0
Customer deposits refundable, current	0	0
Other deposits refundable, current	0	0
Total deposits refundable current	0	0
Withholding taxes payable	0	0
Service tax payable	0	0
VAT payable	0	0
Excise duty payable	0	0
Taxes payable sales tax	0	0
Taxes payable other tax	(A) 11,489.1	861.72
Accrued expenses payable	0	0
Gross amount due to customers for contract work, current	0	0
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	11,489.1	861.72
Bills payable acceptances	0	0
Contribution to provident fund scheme	0	0
Proposed equity interim dividend	0	0
Proposed equity final dividend	0	0
Proposed equity special dividend	0	0
Total proposed equity dividend	0	0
Proposed preference interim dividend	0	0
Proposed preference final dividend	0	0
Proposed preference special dividend	0	0
Total proposed preference dividend	0	0
Total proposed dividend	0	0
Total other current liabilities	19,911.6	1,655.46

Footnotes

(A) income tax payable , statutory dues payable

Textual information (120)

Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]

3	CASH AND CASH EQUIVALENTS		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Cash on hand	23.71	24.25
	Balance with banks		
	- In Current Account	4,619.67	694.08
	- Debit balance in Bank Overdraft accounts	537.79	36.46
	Total	5,181.17	754.79
4	BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Fixed deposit with maturity for less than 12 months *	1,57,626.02	1,73,223.07
	Fixed deposit with maturity for more than 12 months *	179.38	5,572.50
	Interest Accrued on Fixed Deposits	1,232.67	1,669.28
	Total	1,59,038.07	1,80,464.84
	*Breakup of deposits		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Fixed deposits under lien with stock exchanges **	243.94	214.81
	Fixed deposits against credit facilities of the Group with Banks	13,967.03	28,539.25
	Fixed deposits for bank guarantees with Banks	88,200.67	77,961.00
	Fixed deposits with clearing corporations	55,296.62	72,080.50
	Total	1,57,708.25	1,78,795.57
	** The above fixed deposits are under lien with stock exchange as security deposits and minimum base capital requirements / arbitration matters.		

5	Securities for Trade		
	At Fair Value through Profit and Loss		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Equity Instruments	3,60,259.91	13,492.76
	Mutual Funds	87.57	15.98
	Total	3,60,347.48	13,508.74
	a) Investment outside India	-	0.03
	b) Investment in India	3,60,347.48	13,508.71
	Total	3,60,347.48	13,508.74
	Less : Impairment Loss Allowance	27.96	4.45
	Total net	3,60,319.51	13,504.29
	Note:		
	Scripwise details of Securities for Trade have been diclosed in Note no. 40.		
6	TRADE RECEIVABLES		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Receivables considered good - Unsecured*	6,255.94	6,006.37
	Receivables considered good - Secured*	13,854.90	2,642.46
	Receivables which have significant increase in credit risk	9.59	22.43
	Receivables - credit impaired	666.79	653.94
	Less : Provision for Expected Credit Loss/Impairment loss allowance	(676.37)	(676.37)
	Total	20,110.83	8,648.84
	Note : For Ageing details, Refer Note 39.		
7	LOANS		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Loans measured at Amortised Cost		
	Loans to Employees	8.24	11.00
	Margin Trading Facility	6,122.03	3,494.53

	Total Gross	6,130.27	3,505.53
	Less: Provision for expected credit loss		-
	Total Net	6,130.27	3,505.53
	A) i) Secured by Collateral in the form of cash, securities etc.	6,122.03	3,494.53
	ii) Unsecured	8.24	11.00
	Total Gross	6,129.73	3,505.53
	Less: Provision for expected credit loss		-
	Total Net	6,129.73	3,505.53
	B) i) Loans in India	6,130.27	3,505.53
	ii) Loans outside India		-
	Total Gross	6,130.27	3,505.53
	Less: Provision for expected credit loss		-
	Total Net	6,130.27	3,505.53
8	INVESTMENTS		
	Particulars	As at 31-03-2024	As at 31-03-2023
	At Cost		
	Investments in Subsidiaries (Unquoted)		
	Investment in Associate(Unquoted)		
	Jainam Capital Advisors Private Limited	500.28	-
	(Erstwhile Tradementor Research and Technologies Pvt Ltd)		
	(10,000 Equity Share at a FV of each of Rs.10 issued on May 2, 2023)		
	Investment In Listed Shares (Refer Note 44)	27,754.03	-
	At Amortised Cost		
	Treasury Bills	-	197.57
		28,254.31	197.57
	Aggragate Value of Quoted Investments	-	197.57
	Aggragate Value of Unquoted Investments	28,254.31	-
	Aggregate provision for diminution in value of investments	-	-

	Notes:		
a)	During the year, Company vide its Board resolution has approved the acquisition of 49.85% stake (equivalent to 10,000 equity shares) in Jainam Capital Advisors Private Limited(Previously known as Tradementor Research & Technologies Private Limited) for Rs. 500 lakhs.		
b)	During the year, Company vide its Board resolution has approved the acquisition of 10,93,750 equity shares in Jainam IFSC Mavens Private Limited (Subsidiary Company) for Rs. 109.38 lakhs in two tranches.		
9	Other Financial Asset		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Receivable against sale of Investments in Subsidiaries	-	242.00
	Other Receivables	-	445.34
	Income accrued towards late payment charges	-	87.60
	Security Deposits		
	Unsecured & Considered Good		
	a) Security deposit for leased premises and assets	110.75	33.91
	b) Security deposit with stock exchanges	771.87	7,302.71
	c) Security deposit with clearing corporation	35.05	35.60
	d) Security deposit with Banks for stock exchanges	5.00	5.00
	e) Other Security deposits	105.49	15.27
	Total	1,028.16	8,167.43
10	DEFERRED TAX ASSETS / (LIABILITIES) (NET)		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Opening Deferred Tax Liabilities / (Asset)	38.50	(152.47)
	Movement in Deferred Tax:		
	On account of Depreciation	21.32	(1.13)
	On account of Gratuity	8.52	11.66
	On account of Fair valuation of Securities for trade	(0.20)	(137.74)
	On account of unrealised (gain) / loss on Derivatives	(1,698.80)	318.17
	On account of Disallowance u/s 43B	(2.82)	-

	Total	(1,633.48)	38.50
13	INVENTORIES		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Commodities in Trade	3.54	-
	Total	3.54	-
14	OTHER NON-FINANCIAL ASSET		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Prepaid CSR Expense	210.73	535.12
	Prepaid Expenses - Current	1,094.81	777.16
	Prepaid Expenses-Non Current	0.77	1.17
	Advance to Vendors	684.57	35.27
	Balance with Revenue Authorities	659.18	-
	Advances to Employees	1.74	2.56
	Advance Tax (Net of Provisions)	0.35	216.30
	Amount Paid Under Protest	13.05	24.52
	IPO Related Expenses	137.56	25.00
	Total	2,802.75	1,617.11
15	TRADE PAYABLES		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Dues of micro enterprises & small enterprises:		
	Dues of micro enterprises & small enterprises less than 45 days	1.27	0.28
	Dues of micro enterprises & small enterprises more than 45 days		
	- Principal Amount Outstanding	9.58	-
	- Interest Due on Principal Amount	-	-
	- Interest Paid under MSMED, 2006	-	-
	- Interest Due and Payable for the year	-	-

	- Interest due and unpaid at the year end	-	-
	Total Outstanding dues of micro enterprises & small enterprises (A)	10.85	0.28
	Dues of creditors other than micro enterprises & small enterprises:		
	Trade Payables For Services	67,394.12	1,30,255.30
	Trade Payables For Expenses	1,39,222.45	504.58
	Trade Payables For Capital Asset	-	-
	Total Outstanding dues of other than micro enterprises & small enterprises (B)	2,06,616.56	1,30,759.88
	Total	2,06,627.41	1,30,760.16
	Note:		
1	The Group has established process of identification of suppliers registered under Micro, Small and Medium Enterprise Development Act, 2006. Accordingly, the disclosure in respect of the amounts payable to such enterprises provided here are based on the details provided by the management with regards to registration status of its creditors as MSME or otherwise. Further, as per the representation given by the management that the payment terms as agreed with the vendors takes care of the same in the rates and hence have not received any claims for interest from any supplier as at balance sheet date.		
2	For Ageing of Trade Payables, refer note 39		
16	BORROWINGS		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Borrowings measured at Amortised Cost (in India)		
	Secured		
	Term Loan from banks and financial institution	2,000.00	-
	Intercorporate Borrowing	56,150.05	-
	Loans from Promoters and Promoter`s Relative	40,971.65	-
	Overdraft facility from Banks	79,813.05	23,861.64
	Unsecured		
	Unsecured Loans	-	0.16
	Total	1,78,934.75	23,861.80
	Notes:		
	Term Loan is obtained from Tata Capital Financial Services Limited for a period of 36 Months @ 10.00% p.a., Interest is to be paid on a monthly basis on every month from the		

a)		date of 1st disbursment till maturity & principal is payable at the end of one year with flexible utilisation but with compulsory rotation of limit once in a year with cumalative credits equal to the santioned limit. The same is secured by exclusive charge over present

	& future margin tarde finance(MTF) loan receivables with a minimum cover of 1.50 times the amount outstanding. Further it is also guaranteed by unconditional irrevocable guarantee of the Promoters & promoters group.		
b)	Inter Corporate Loans are obtained from various Companies which is repayble on demand and interest rate is ranging between 7.1% - 10% p.a.		
c)	Loans from Shareholders and Directors are repayble on demand and interest rate is 9% p.a.		
d)	The above Overdraft facility from Banks mainly consist of Overdraft against Fixed Deposits (FDOD). Interest rate on such facilities is generally 0.5% to 1% above the FD Rate. Such Facility are primarily secured against Fixed Deposits pledged with Banks.		
e)	Company has also availed following facilities from various banks: - Intraday Facility from Banks. Interest rate on such facility is 2% to 3.5% p.a. Such Facility is primarily secured by Cash and Pledge of Own Shares and of M/s Prarthna Enterprise with 50% haircut. - Overdraft facility against Shares. Interest rate on such facility is generally MCLR + 2% p.a. Such Facility is primarily secured against Pledge of Shares of M/s Prarthna Enterprise with 50% haircut on shares.		
17	Derivative Financial Instruments		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Equity and Commodity Linked Derivatives	443.13	854.00
	Total	443.13	854.00
	Notes:		
	1) The derivatives are used for the purpose of trading.		
18	OTHER FINANCIAL LIABILITIES		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Unsecured & Considered Good		
	Security Deposit	1,017.85	1,072.29
	Bank Balance due to Reconciliation	-	-
	Stamp Duty Payable	664.41	664.41
	Statutory Dues Payables	0.67	-
	Dividend Payable	-	13.31
	Reimbursement of Expenses - Holding Company	-	-
	Stock Lending And Borrowing Mechanism Payable	152.41	-

	Total	1,835.34	1,750.01
19	PROVISIONS		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Gratuity Provision	200.31	166.47
	Total	200.31	166.47
20	OTHER NON-FINANCIAL LIABILITIES		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Provision for Expenses	4,227.70	1,500.75
	Provision For Interest Payable	7,394.07	
	Employee Benefits Payable	8,422.50	790.10
	Income Tax Provision (Net of Advance Tax)	1,426.32	-
	Statutory Dues Payables	10,062.78	861.72
	Advance from Customers	-	3.64
	Total	31,533.36	3,156.21
22	OTHER EQUITY		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Securities Premium		
	Opening Balance	7,900.74	4,386.31
	Add: On Conversion of Preference Shares into Equity Shares	-	-
	Add: On issue of Preference Shares	34,125.00	3,514.44
	Add: On issue of equity shares	34,108.58	-

	Closing Balance (a)	76,134.33	7,900.74
	General Reserve		
	Opening Balance	8.64	8.64
	(-) Dividend (Including Dividend Distribution Tax)	-	-
	Closing Balance (b)	8.64	8.64
	Surplus/ (Deficit) of Profit and Loss		
	Opening Balance	46,544.07	30,462.03
	Ind AS Adjustments		
	(+) Profit During The Year	38,814.09	16,622.01
	(-) Last year adjustment	-	-
	(-) Surplus utilised for issue of fully paid bonus shares	-	-
	(-) Dividend Paid	(763.72)	(539.98)
	Closing Balance (c)	84,594.44	46,544.07
	Other comprehensive income:		
	Foreign currency translation reserve		
	Balance at the beginning	28.22	19.42
	Add: Exchange differences in translating the financial statements of foreign operations	2.93	8.81
	Closing Balance (d)	31.15	28.22
	Acturial gain/(Loss) from defined benefit obligation		
	Opening Balance	42.62	41.24
	Ind AS Adjustments	-	-
	(+) Re-measurement gains/(losses) on defined benefit plans (Net of Tax)	63.37	1.38
	Closing Balance (e)	105.99	42.62
	Total (a+b+c+d+e)	1,60,874.55	54,524.30
23	INTEREST INCOME		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Interest income on financial assets measured at amortised cost:		
	(i) Fixed deposits with Banks	14,027.06	7,068.21
	(ii) Margin Funding and late payments	1,521.69	14,076.39

	(iii) Deposits with Stock Exchanges	-	-
	(iii) Deposits with Clearing Corporations and Exchanges	0.21	288.81
	Total	15,548.95	21,433.41
24	SALES OF COMMODITY		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Sales of Commodities (Silver)	76.78	-
	Total	76.78	-
25	FEES AND COMMISSION INCOME		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Brokerage	9,288.09	9,480.79
	Income from Depository operations	380.20	207.92
	Other Operating Income	2,338.90	10,992.29
	Total	12,007.20	20,681.01
26	NET GAIN / (LOSS) ON FAIR VALUE CHANGES		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	(A) Net gain/ (loss) on financial instruments at fair value through profit or loss		
	(i) Profit/(loss) on Equity shares held for trade (net)	85,509.30	(8,589.93)
	(ii) Profit/(loss) on derivatives instruments held for trade (net)	1,39,479.83	21,549.14
	(B) Others		
	Profit/(loss) on investments (net) at fair value through profit or loss	-	-
	(C) Total net gain/(loss) on fair value changes (A+B)	2,24,989.13	12,959.22
	(D) Fair value changes:		
	(i) Realised	2,46,498.15	21,218.26
	(ii) Unrealised	(21,509.02)	(8,259.04)
	Total	2,24,989.13	12,959.22

27	OTHER INCOME		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Training Fees	-	31.07
	Dividend Received	-	0.00
	Interest on Treasury Bills	2.43	9.26
	Interest on other	1.13	22.15
	Interest Income from Fixed Deposit	3.48	0.25
	Interest on IT Refund	0.00	-
	Rent Income	8.39	3.96
	Gain on Sale of Investment	-	5.92
	Net Gain on Financial Assets measured at Fair value through profit and loss (net)	(0.11)	0.78
	Gain on sale of investment(listed shares)		
	-Realised gain on sale of investment	1,168.86	-
	-Unrealised gain on sale of investment	1,905.61	-
	Foreign Exchange Fluctuation Gain	-	0.86
	Miscellaneous income	28.30	0.60
	Other Income	16.85	-
	Share of Profit from Associate Company	0.28	-
	Liabilities/Balance written back	0.17	-
	Total	3,135.40	74.84
28	PURCHASES OF STOCK-IN-TRADE		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Purchase of Commodities (Silver)	77.93	-
	Total	77.93	-
29	CHANGES IN SECURITIES FOR TRADE (COMMODITIES)		

	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Commodities at beginning of the year	-	-
	(-) Commodities at end of the year	(3.54)	-
	Total	(3.54)	-
30	FINANCE COST		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	On financial liabilities measured at amortised cost:		
	Interest on overdraft facilities	5,342.44	569.97
	Interest on Inter-Corporate deposits	4,794.42	-
	Interest On Term Loan	155.40	-
	Interest on Loan from Shareholders & Directors	1,553.27	-
	Interest On Excess Collaterals of Clients	5,992.70	26.29
	Interest on late payment	7.99	0.07
	Bank guarantee and commission charges	1,795.54	1,250.55
	Other borrowing cost	138.72	109.14
	Total	19,780.48	1,956.01
31	OPERATING EXPENSES		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Baddebts Written off	0.02	2.61
	License Fees	1,209.30	576.58
	Demat expenses	170.99	106.13

	Legal and Referral Expenses	720.86	167.14
	Professional Fees Paid to Arbitrage Traders	-	2,941.26
	Sub broker Referral Fees	5,333.28	3,387.52
	Consultancy Charges	44,984.35	
	Referral Expense	68,367.55	-
	Annual Maintenance Charges	6,937.92	-
	Turnover fees	0.02	12,874.53
	Other operating expenses	2,163.99	952.36
	Total	1,29,888.29	21,008.13
32	EMPLOYEE BENEFIT EXPENSES		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Salaries and Wages	49,498.35	7,698.34
	Contribution to Provident and other funds	114.54	15.31
	Gratuity Expense	126.00	60.18
	Staff Welfare Expenses	97.56	66.42
	Total	49,836.45	7,840.25
33	OTHER EXPENSES		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Advertisement and publicity	913.26	353.76
	Annual Maintenance expenses	21.89	22.86
	Auditors` remunerations	8.00	4.38
	Director Sitting Fees	7.84	-
	Communication expenses	498.63	223.26
	CSR Expense	324.40	203.11

	Donation	36.80	53.00
	Electricity Expense	71.67	37.47
	Insurance	1.13	1.16
	Legal and professional charges	2,606.42	401.83
	Office expenses	126.78	52.60
	Printing and stationery	9.01	13.85
	Rates and Taxes	236.12	25.03
	Rent	559.07	157.47
	Security guards expenses	4.56	2.49
	Travelling and Conveyance	32.05	93.86
	Repairs and maintenance	79.67	89.90
	Provision for Expected Credit Loss	-	52.47
	Impairment on Financial Assets	-	3.41
	Bank Charges	0.13	0.03
	Digi Locker Gateway Charges	1.09	-
	Prior Period Expenses	0.81	-
	Miscellaneous expenses	10.69	105.79
	Total	5,550.01	1,897.74

Textual information (121)

Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]

3	CASH AND CASH EQUIVALENTS			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Cash on hand	24.25	36.97	4.81
	Balance with banks			
	- In Current Account	694.08	9,195.77	6,510.78
	- Debit balance in Bank Overdraft accounts	36.46	2.89	0.05
	Total	754.79	9,235.62	6,515.64
4	BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Fixed deposit with maturity for less than 12 months *	1,73,223.07	79,960.35	37,035.38
	Fixed deposit with maturity for more than 12 months *	5,572.50	2,543.00	1,474.00
	Interest Accrued on Fixed Deposits	1,669.28	279.47	98.19
	Total	1,80,464.84	82,782.82	38,607.56
	*Breakup of deposits			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Fixed deposits under lien with stock exchanges **	86.25	76.25	46.25
	Fixed deposits against credit facilities of the Group with Banks	28,539.25	791.15	555.00
	Fixed deposits for bank guarantees with Banks	77,961.00	34,765.00	16,525.00
	Fixed deposits with clearing corporations	72,080.50	46,852.00	21,383.13
	Total	1,78,667.00	82,484.40	38,509.38
	** The above fixed deposits are under lien with stock exchange as security deposits and minimum base capital requirements / arbitration matters.			

5	Securities for Trade			
	At Fair Value through Profit and Loss			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Equity Instruments	13,492.76	8,201.81	18,790.39
	Mutual Funds	15.98	15.72	1.00
	Commodities in Trade	-	-	4.42
	Total	13,508.74	8,217.53	18,795.81
	a) Investment outside India	0.03	0.03	-
	b) Investment in India	13,508.71	8,217.50	18,795.81
	Total	13,508.74	8,217.53	18,795.81
	Less : Impairment Loss Allowance	4.45	-	-
	Total net	13,504.29	8,217.53	18,795.81
	Note:			
	Scripwise details of Securities for Trade have been diclosed in Note no. 37.			
6	TRADE RECEIVABLES			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Receivables considered good - Unsecured*	6,006.37	7,879.18	1,557.55
	Receivables considered good - Secured*	2,642.46	8,052.85	3,967.46
	Receivables which have significant increase in credit risk	22.43	1.59	1.20
	Receivables - credit impaired	653.94	622.31	417.28
	Less : Provision for Expected Credit Loss/Impairment loss allowance	(676.37)	(623.91)	(418.48)
	Total	8,648.84	15,932.02	5,525.01
	Note : For Ageing details, Refer Note 36.			
7	LOANS			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Loans measured at Amortised Cost			

	Loans to Employees	11.00	8.67	3.60
	Loans and advances To Related Party	-	-	-
	Loans and advances To Others	-	242.23	-
	Margin Trading Facility	3,494.53	1,917.40	1,245.43
	Total Gross	3,505.53	2,168.31	1,249.03
	Less: Provision for expected credit loss	-	-	-
	Total Net	3,505.53	2,168.31	1,249.03
	A) i) Secured by Collateral in the form of cash, securities etc.	3,494.53	1,917.40	1,245.43
	ii) Unsecured	11.00	250.91	3.60
	Total Gross	3,505.53	2,168.31	1,249.03
	Less: Provision for expected credit loss	-	-	-
	Total Net	3,505.53	2,168.31	1,249.03
	B) i) Loans in India	3,505.53	2,168.31	1,249.03
	ii) Loans outside India	-	-	-
	Total Gross	3,505.53	2,168.31	1,249.03
	Less: Provision for expected credit loss	-	-	-
	Total Net	3,505.53	2,168.31	1,249.03
8	INVESTMENTS			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	At Amortised Cost			
	Treasury Bills	197.57	-	-
	At Fair Value			
	Reliance ETF Liquid Bees Fund	-	0.01	0.01
	Dhani Services Limited	-	-	152.32
	Total Gross	197.57	0.01	152.33
	Less: Impairment Loss Allowance	-	-	-
	Total Net	197.57	0.01	152.33
	Aggragate Value of Quoted Investments	197.57	0.01	152.33
	Aggragate Value of Unquoted Investments	-		-
	Aggregate provision for diminution in value of investments	-	-	-

9	Other Financial Asset			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Receivable from Subsidiaries	-	-	4.83
	Receivable against sale of Investments in Subsidiaries	242.00	-	-
	Other Receivables	445.34	242.04	99.79
	Stamp Duty Receivable	-	-	246.93
	Income accrued towards late payment charges	87.60	-	-
	Security Deposits			
	Unsecured & Considered Good			
	a) Security deposit for leased premises and assets	33.91	29.08	19.41
	b) Security deposit with stock exchanges	7,302.71	321.59	212.29
	c) Security deposit with clearing corporation	35.60	1,796.26	30.87
	d) Security deposit with Banks for stock exchanges	5.00	5.00	-
	e) Other Security deposits	15.27	73.52	23.50
	Total	8,167.43	2,467.50	637.63
10	DEFERRED TAX ASSETS / (LIABILITIES) (NET)			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Opening Deferred Tax Liabilities / (Asset)	(152.47)	(421.10)	0.95
	Movement in Deferred Tax:			
	On account of Ind AS adjustments on Transition date	-	-	(422.05)
	On account of Depreciation	(1.13)	5.98	-
	On account of Gratuity	11.66	4.34	-
	On account of Fair valuation of Securities for trade	(137.74)	575.78	-
	On account of unrealised (gain) / loss on Derivatives	318.17	(317.43)	-
	Total	38.50	(152.42)	(421.10)
13	OTHER NON-FINANCIAL ASSET			
		As at	As at	As at

	Particulars	31-03-2023	31-03-2022	01-04-2021
	Prepaid CSR Expense	535.12	486.99	29.79
	Prepaid Expenses - Current	777.16	491.35	226.68
	Prepaid Expenses-Non Current	1.17	51.18	-
	Advance to Vendors	35.27	119.26	61.50
	Balance with Share Broker*			-
	Balance with Revenue Authorities	-	-	79.79
	Advances to Employees	2.56	10.34	-
	Advance Tax (Net of Provisions)	216.30	284.10	0.39
	Amount Paid Under Protest	24.52	24.52	24.52
	IPO Related Expenses	25.00	-	-
	Total	1,617.11	1,467.74	422.67
14	TRADE PAYABLES			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Dues of micro enterprises & small enterprises:			
	Dues of micro enterprises & small enterprises less than 45 days	0.28	0.10	0.10
	Dues of micro enterprises & small enterprises more than 45 days			
	- Principal Amount Outstanding	-	-	-
	- Interest Due on Principal Amount	-	-	-
	- Interest Paid under MSMED, 2006	-	-	-
	- Interest Due and Payable for the year	-	-	-
	- Interest due and unpaid at the year end	-	-	-
	Total Outstanding dues of micro enterprises & small enterprises (A)	0.28	0.10	0.10
	Dues of creditors other than micro enterprises & small enterprises:			
	Trade Payables For Services	1,30,255.30	72,772.89	39,571.00
	Trade Payables For Expenses	504.58	433.16	458.63
	Trade Payables For Capital Asset	-	0.62	-
	Total Outstanding dues of other than micro enterprises & small enterprises (B)	1,30,759.88	73,206.66	40,029.63
	Total	1,30,760.16	73,206.76	40,029.73
	Note:			

1	The Group has established process of identification of suppliers registered under Micro, Small and Medium Enterprise Development Act, 2006. Accordingly, the disclosure in respect of the amounts payable to such enterprises provided here are based on the details provided by the management with regards to registration status of its creditors as MSME or otherwise. Further, as per the representation given by the management that the payment terms as agreed with the vendors takes care of the same in the rates and hence have not received any claims for interest from any supplier as at balance sheet date.			
2	For Ageing of Trade Payables, refer note 36			
15	BORROWINGS			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Borrowings measured at Amortised Cost (in India)			
	Secured			
	Term Loan from banks and financial institution			
	Overdraft facility from Banks	23,861.64	-	1,700.42
	Unsecured			
	Unsecured Loans	0.16		5.24
	Total	23,862	-	1,706
	Notes:			
	The above Overdraft facility from Banks mainly consist of Overdraft against Fixed Deposits (FDOD). Interest rate on such facilities is generally 0.5% to 1% above the FD Rate. Such Facility are primarily secured against Fixed Deposits pledged with Banks. Group has also availed following facilities from various banks: - Intraday Facility from Banks. Interest rate on such facility is 2% to 3.5% p.a. Such Facility is primarily secured by Cash and Pledge of Own Shares and of M/s Prarthna Enterprise with 50% haircut. - Overdraft facility agianst Shares. Interest rate on such facility is generally MCLR + 2% p.a. Such Facility is primarily secured against Pledge of Shares of M/s Prarthna Enterprise with 50% haircut on shares.			
16	Derivative Financial Instruments			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Equity and Commodity Linked Derivatives	854.00	4,897.61	451.89

	Total	854.00	4,897.61	451.89
	Notes:			
	1) The derivatives are used for the purpose of trading.			
	2) Refer note 41 for management of risks arising from derivatives.			
17	OTHER FINANCIAL LIABILITIES			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Unsecured & Considered Good			
	Security Deposit	1,072.29	2,471.22	6,672.96
	Bank Balance due to Reconciliation	-	0.61	263.14
	Stamp Duty Payable	664.41	-	-
	Dividend Payable	13.31	-	-
	Total	1,750.01	2,471.83	6,936.10
18	PROVISIONS			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Dividend on Equity Shares Payable	-	-	9.98
	Dividend on Preference Shares Payable	-	-	0.21
	Dividend Distribution Tax	-	-	-
	Gratuity Provision	166.47	120.14	102.88
	Total	166.47	120.14	113.07
19	OTHER NON-FINANCIAL LIABILITIES			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021

	Provision for Expenses	1,500.75	1,165.81	434.47
	Employee Benefits Payable	790.10	1,050.30	45.95
	Income Tax Provision (Net of Advance Tax)	-	8.20	675.17
	Statutory Dues Payables	861.72	1,322.00	-
	Advance from Customers	3.64	0.11	-
	Payable to broker	-	-	71.16
	Rent Received in Advance	-	0.03	-
	Total	3,156.21	3,546.45	1,226.75
21	OTHER EQUITY			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Securities Premium			
	Opening Balance	4,386.31	1,036.05	1,036.05
	Add: On Conversion of Preference Shares into Equity Shares	-	829.50	-
	Add: On issue of equity shares	3,514.44	4,386.31	-
	Less: Surplus utilised for issue of fully paid bonus shares	-	(983.55)	-
	Less: Premium Utilized for issuing Equity shares to Preference shareholders	-	(52.50)	-
	Less: On Conversion of Preference Shares into Equity Shares	-	(829.50)	-
	Closing Balance (a)	7,900.74	4,386.31	1,036.05
	Premium on Equity Shares	154.05	154.05	154.05
	(+) On Conversion of Preference Shares into Equity Shares	829.50	829.50	-
	(+) On issue of equity shares	6,917.20	3,402.76	-
	Premium on Preference Shares	882.00	882.00	882.00
	(-) Premium Utilized for Issuing Equity Share to Preference Shareholders	- 52.50	(52.50)	-
	(-) On Conversion of Preference Shares into Equity Shares	- 829.50	(829.50)	-
	Closing Balance (a)	7,900.74	4,386.31	1,036.05
	General Reserve			
	Opening Balance	8.64	8.64	8.64
	(+/-) Adjustment for prior period Dividend Distribution Tax			
	(-) Dividend (Including Dividend Distribution Tax)	-	-	
	Closing Balance (b)	8.64	8.64	8.64
	Surplus/ (Deficit) of Profit and Loss			
	Opening Balance	30,462.03	20,563.93	19,705.87

	Ind AS Adjustments	-	-	858.06
	(+) Profit During The Year	16,622.01	11,172.35	-
	(-) Surplus utilised for issue of fully paid bonus shares	-	(1,274.25)	-
	(-) Dividend Paid	(539.98)	-	-
		-		
	Closing Balance (c)	46,544.07	30,462.03	20,563.93
	Other comprehensive income:			
	Foreign currency translation reserve			
	Balance at the beginning	19.42	14.22	14.22
	Add: Exchange differences in translating the financial statements of foreign operations	8.81	5.20	-
	Closing Balance (d)	28.22	19.42	14.22
	Acturial gain/(Loss) from defined benefit obligation			
	Opening Balance	41.24	(19.93)	-
	Ind AS Adjustments	-	-	(19.93)
	(+) Re-measurement gains/(losses) on defined benefit plans (Net of Tax)	1.38	61.17	-
	Closing Balance (e)	42.62	41.24	(19.93)
	Total (a+b+c+d+e)	54,524.30	34,917.64	21,602.91
22	INTEREST INCOME			
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022	For the year ended on 31-03-2021
	Interest income on financial assets measured at amortised cost:			
	(i) Fixed deposits with Banks	7,068.21	3,021.19	1,601.27
	(ii) Margin Funding and late payments	14,076.39	6,683.24	993.54
	(iii) Deposits with Stock Exchanges			
	(iii) Deposits with Clearing Corporations and Exchanges	288.81	454.31	514.31
	Total	21,433.41	10,158.74	3,109.13
23	FEES AND COMMISSION INCOME			

	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022	For the year ended on 31-03-2021
	Brokerage	9,480.79	6,654.67	4,147.43
	Income from Depository operations	207.92	261.82	188.14
	Other Operating Income	10,992.29	6,485.70	936.58
	Total	20,681.01	13,402.20	5,272.15
24	NET GAIN / (LOSS) ON FAIR VALUE CHANGES			
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022	For the year ended on 31-03-2021
	(A) Net gain/ (loss) on financial instruments at fair value through profit or loss			
	(i) Profit/(loss) on Equity shares held for trade (net)	(8,589.93)	2,693.46	(781.34)
	(ii) Profit/(loss) on derivatives instruments held for trade (net)	21,549.14	26,352.01	18,642.86
	(B) Others			
	Profit/(loss) on investments (net) at fair value through profit or loss	-	58.86	-
	(C) Total net gain/(loss) on fair value changes (A+B)	12,959.22	29,104.34	17,861.52
	(D) Fair value changes:			
	(i) Realised	21,218.26	30,131.56	16,121.83
	(ii) Unrealised	(8,259.04)	(1,027.23)	1,739.69
	Total	12,959.22	29,104.34	17,861.52
25	OTHER INCOME			
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022	For the year ended on 31-03-2021
	Training Fees	31.07	0.31	
	Dividend Received	0.00	-	
	Interest on Treasury Bills	9.26	-	
	Interest on other	22.15	12.74	0.67
	Interest Income from Fixed Deposit	0.25	0.04	
	Rent Income	3.96	4.30	1.35

	Gain on Sale of Investment	5.92	-	
	Net Gain on Financial Assets measured at Fair value through profit and loss (net)	0.78	-	
	Foreign Exchange Fluctuation Gain	0.86	2.06	
	Miscellaneous income	0.60	1.12	0.44
	Total	74.84	20.57	2.46
	PURCHASES OF STOCK-IN-TRADE			
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022	For the year ended on 31-03-2021
	Purchase of Commodities	-	-	549.44
	Total	-	-	549.44
26	CHANGES IN SECURITIES FOR TRADE (COMMODITIES)			
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022	For the year ended on 31-03-2021
	Commodities at beginning of the year	-	4.42	-
	(-) Commodities at end of the year	-	-	- 4.42
	Total	-	4.42	- 4.42
27	FINANCE COST			
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022	For the year ended on 31-03-2021
	On financial liabilities measured at amortised cost:			
	Interest on term loan			53.14
	Interest on securities			-

	Interest on overdraft facilities	569.97	321.59	327.60
	Interest on deposits	-	334.98	98.43
	Interest on others	26.29	28.49	1,031.18
	Interest on late payment	0.07	2.48	0.29
	Bank guarantee and commission charges	1,250.55	480.93	318.42
	Other borrowing cost	109.14	198.47	3.15
	Total	1,956.01	1,366.94	1,832.21
28	OPERATING EXPENSES			
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022	For the year ended on 31-03-2021
	Baddebts Written off	2.61	9.00	1.56
	License Fees	576.58	312.86	-
	Demat expenses	106.13	117.10	105.41
	Legal and Referral Expenses	167.14	126.78	132.97
	Professional Fees Paid to Arbitrage Traders	2,941.26	14,401.59	607.22
	Sub broker Referral Fees	3,387.52	3,665.22	2,448.38
	Turnover fees	12,874.53	8,931.35	2,665.81
	Other operating expenses	952.36	871.66	689.93
	Total	21,008.13	28,435.57	6,651.28
29	EMPLOYEE BENEFIT EXPENSES			
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022	For the year ended on 31-03-2021
	Salaries and Wages	7,700.53	6,364.17	4,716.29
	Contribution to Provident and other funds	13.13	10.23	9.41
	Gratuity Expense	60.18	104.53	1.22
	Staff Welfare Expenses	66.42	147.19	29.77

	Total	7,840.25	6,626.12	4,756.69
30	OTHER EXPENSES			
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022	For the year ended on 31-03-2021
	Advertisement and publicity	353.76	313.66	14.36
	Annual Maintenance expenses	22.86	9.34	9.26
	Auditors` remunerations***	4.38	5.10	6.55
	Communication expenses	223.26	140.68	156.28
	CSR Expense	203.11	116.72	69.19
	Donation	53.00	46.97	0.91
	Electricity Expense	37.47	28.80	24.64
	Expenses related to issue of shares	-	26.15	-
	Insurance	1.16	1.85	1.18
	Legal and professional charges	401.83	66.49	31.03
	Office expenses	52.60	38.10	109.55
	Printing and stationery	13.85	9.77	5.57
	Rates and Taxes	25.03	10.71	16.91
	Rent	157.47	109.28	82.16
	Security guards expenses	2.49	2.49	2.49
	Travelling and Conveyance	93.86	30.01	4.12
	Repairs and maintenance	89.90	55.70	37.60
	Provision for Expected Credit Loss	52.47	205.42	
	Impairment on Financial Assets	3.41	-	
	Bank Charges	0.03	0.10	
	Miscellaneous expenses	105.79	0.27	0.17
	Total	1,897.74	1,217.62	571.98
	***Auditor`s Remuneration for the year ended March 31, 2022 and March 31, 2021 relates to fees paid to the preceeding auditor.			

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3	CASH AND CASH EQUIVALENTS			

	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Cash on hand	24.25	36.97	4.81
	Balance with banks			
	- In Current Account	694.08	9,195.77	6,510.78
	- Debit balance in Bank Overdraft accounts	36.46	2.89	0.05
	Total	754.79	9,235.62	6,515.64
4	BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Fixed deposit with maturity for less than 12 months *	1,73,223.07	79,960.35	37,035.38
	Fixed deposit with maturity for more than 12 months *	5,572.50	2,543.00	1,474.00
	Interest Accrued on Fixed Deposits	1,669.28	279.47	98.19
	Total	1,80,464.84	82,782.82	38,607.56
	*Breakup of deposits			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Fixed deposits under lien with stock exchanges **	86.25	76.25	46.25
	Fixed deposits against credit facilities of the Group with Banks	28,539.25	791.15	555.00
	Fixed deposits for bank guarantees with Banks	77,961.00	34,765.00	16,525.00
	Fixed deposits with clearing corporations	72,080.50	46,852.00	21,383.13
	Total	1,78,667.00	82,484.40	38,509.38
	** The above fixed deposits are under lien with stock exchange as security deposits and minimum base capital requirements / arbitration matters.			
5	Securities for Trade			
	At Fair Value through Profit and Loss			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Equity Instruments	13,492.76	8,201.81	18,790.39

	Mutual Funds	15.98	15.72	1.00
	Commodities in Trade	-	-	4.42
	Total	13,508.74	8,217.53	18,795.81
	a) Investment outside India	0.03	0.03	-
	b) Investment in India	13,508.71	8,217.50	18,795.81
	Total	13,508.74	8,217.53	18,795.81
	Less : Impairment Loss Allowance	4.45	-	-
	Total net	13,504.29	8,217.53	18,795.81
	Note:			
	Scripwise details of Securities for Trade have been diclosed in Note no. 37.			
6	TRADE RECEIVABLES			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Receivables considered good - Unsecured*	6,006.37	7,879.18	1,557.55
	Receivables considered good - Secured*	2,642.46	8,052.85	3,967.46
	Receivables which have significant increase in credit risk	22.43	1.59	1.20
	Receivables - credit impaired	653.94	622.31	417.28
	Less : Provision for Expected Credit Loss/Impairment loss allowance	(676.37)	(623.91)	(418.48)
	Total	8,648.84	15,932.02	5,525.01
	Note :For Ageing details, Refer Note 36.			
7	LOANS			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Loans measured at Amortised Cost			
	Loans to Employees	11.00	8.67	3.60
	Loans and advances To Related Party	-	-	-
	Loans and advances To Others	-	242.23	-
	Margin Trading Facility	3,494.53	1,917.40	1,245.43
	Total Gross	3,505.53	2,168.31	1,249.03
	Less: Provision for expected credit loss	-	-	-

	Total Net	3,505.53	2,168.31	1,249.03
	A)i) Secured by Collateral in the form of cash, securities etc.	3,494.53	1,917.40	1,245.43
	ii) Unsecured	11.00	250.91	3.60
	Total Gross	3,505.53	2,168.31	1,249.03
	Less: Provision for expected credit loss	-	-	-
	Total Net	3,505.53	2,168.31	1,249.03
	B)i) Loans in India	3,505.53	2,168.31	1,249.03
	ii) Loans outside India	-	-	-
	Total Gross	3,505.53	2,168.31	1,249.03
	Less: Provision for expected credit loss	-	-	-
	Total Net	3,505.53	2,168.31	1,249.03
8	INVESTMENTS			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	At Amortised Cost			
	Treasury Bills	197.57	-	-
	At Fair Value			
	Reliance ETF Liquid Bees Fund	-	0.01	0.01
	Dhani Services Limited	-	-	152.32
	Total Gross	197.57	0.01	152.33
	Less: Impairment Loss Allowance	-	-	-
	Total Net	197.57	0.01	152.33
	Aggragate Value of Quoted Investments	197.57	0.01	152.33
	Aggragate Value of Unquoted Investments	-		-
	Aggregate provision for diminution in value of investments	-	-	-
9	Other Financial Asset			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Receivable from Subsidiaries	-	-	4.83
	Receivable against sale of Investments in Subsidiaries	242.00	-	-

	Other Receivables	445.34	242.04	99.79
	Stamp Duty Receivable	-	-	246.93
	Income accrued towards late payment charges	87.60	-	-
	Security Deposits			
	Unsecured & Considered Good			
	a) Security deposit for leased premises and assets	33.91	29.08	19.41
	b) Security deposit with stock exchanges	7,302.71	321.59	212.29
	c) Security deposit with clearing corporation	35.60	1,796.26	30.87
	d) Security deposit with Banks for stock exchanges	5.00	5.00	-
	e) Other Security deposits	15.27	73.52	23.50
	Total	8,167.43	2,467.50	637.63
10	DEFERRED TAX ASSETS / (LIABILITIES) (NET)			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Opening Deferred Tax Liabilities / (Asset)	(152.47)	(421.10)	0.95
	Movement in Deferred Tax:			
	On account of Ind AS adjustments on Transition date	-	-	(422.05)
	On account of Depreciation	(1.13)	5.98	-
	On account of Gratuity	11.66	4.34	-
	On account of Fair valuation of Securities for trade	(137.74)	575.78	-
	On account of unrealised (gain) / loss on Derivatives	318.17	(317.43)	-
	Total	38.50	(152.42)	(421.10)
13	OTHER NON-FINANCIAL ASSET			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Prepaid CSR Expense	535.12	486.99	29.79
	Prepaid Expenses - Current	777.16	491.35	226.68
	Prepaid Expenses-Non Current	1.17	51.18	-
	Advance to Vendors	35.27	119.26	61.50
	Balance with Share Broker*			-

	Balance with Revenue Authorities	-	-	79.79
	Advances to Employees	2.56	10.34	-
	Advance Tax (Net of Provisions)	216.30	284.10	0.39
	Amount Paid Under Protest	24.52	24.52	24.52
	IPO Related Expenses	25.00	-	-
	Total	1,617.11	1,467.74	422.67
14	TRADE PAYABLES			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Dues of micro enterprises & small enterprises:	?	?	?
	Dues of micro enterprises & small enterprises less than 45 days	0.28	0.10	0.10
	Dues of micro enterprises & small enterprises more than 45 days	?	?	?
	- Principal Amount Outstanding	-	-	-
	- Interest Due on Principal Amount	-	-	-
	- Interest Paid under MSMED, 2006	-	-	-
	- Interest Due and Payable for the year	-	-	-
	- Interest due and unpaid at the year end	-	-	-
	Total Outstanding dues of micro enterprises & small enterprises (A)	0.28	0.10	0.10
	Dues of creditors other than micro enterprises & small enterprises:	?	?	?
	Trade Payables For Services	1,30,255.30	72,772.89	39,571.00
	Trade Payables For Expenses	504.58	433.16	458.63
	Trade Payables For Capital Asset	-	0.62	-
	Total Outstanding dues of other than micro enterprises & small enterprises (B)	1,30,759.88	73,206.66	40,029.63
	Total	1,30,760.16	73,206.76	40,029.73
	Note:			
1	The Group has established process of identification of suppliers registered under Micro, Small and Medium Enterprise Development Act, 2006. Accordingly, the disclosure in respect of the amounts payable to such enterprises provided here are based on the details provided by the management with regards to registration status of its creditors as MSME or otherwise. Further, as per the representation given by the management that the payment terms as agreed with the vendors takes care of the same in the rates and hence have not received any claims for interest from any supplier as at balance sheet date.			

2	For Ageing of Trade Payables, refer note 36			
15	BORROWINGS			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Borrowings measured at Amortised Cost (in India)			
	Secured			
	Term Loan from banks and financial institution			
	Overdraft facility from Banks	23,861.64	-	1,700.42
	Unsecured			
	Unsecured Loans	0.16		5.24
	Total	23,862	-	1,706
	Notes:			
	The above Overdraft facility from Banks mainly consist of Overdraft against Fixed Deposits (FDOD). Interest rate on such facilities is generally 0.5% to 1% above the FD Rate. Such Facility are primarily secured against Fixed Deposits pledged with Banks. Group has also availed following facilities from various banks: - Intraday Facility from Banks. Interest rate on such facility is 2% to 3.5% p.a. Such Facility is primarily secured by Cash and Pledge of Own Shares and of M/s Prarthna Enterprise with 50% haircut. - Overdraft facility agianst Shares. Interest rate on such facility is generally MCLR + 2% p.a. Such Facility is primarily secured against Pledge of Shares of M/s Prarthna Enterprise with 50% haircut on shares.			
16	Derivative Financial Instruments			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Equity and Commodity Linked Derivatives	854.00	4,897.61	451.89
	Total	854.00	4,897.61	451.89
	Notes:			
	1) The derivatives are used for the purpose of trading.			
	2) Refer note 41 for management of risks arising from derivatives.			

17	OTHER FINANCIAL LIABILITIES			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Unsecured & Considered Good			
	Security Deposit	1,072.29	2,471.22	6,672.96
	Bank Balance due to Reconciliation	-	0.61	263.14
	Stamp Duty Payable	664.41	-	-
	Dividend Payable	13.31	-	-
	Total	1,750.01	2,471.83	6,936.10
18	PROVISIONS			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Dividend on Equity Shares Payable	-	-	9.98
	Dividend on Preference Shares Payable	-	-	0.21
	Dividend Distribution Tax	-	-	-
	Gratuity Provision	166.47	120.14	102.88
	Total	166.47	120.14	113.07
19	OTHER NON-FINANCIAL LIABILITIES			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Provision for Expenses	1,500.75	1,165.81	434.47
	Employee Benefits Payable	790.10	1,050.30	45.95
	Income Tax Provision (Net of Advance Tax)	-	8.20	675.17
	Statutory Dues Payables	861.72	1,322.00	-
	Advance from Customers	3.64	0.11	-
	Payable to broker	-	-	71.16

	Rent Received in Advance	-	0.03	-
	Total	3,156.21	3,546.45	1,226.75
21	OTHER EQUITY			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Securities Premium			
	Opening Balance	4,386.31	1,036.05	1,036.05
	Add: On Conversion of Preference Shares into Equity Shares	-	829.50	-
	Add: On issue of equity shares	3,514.44	4,386.31	-
	Less: Surplus utilised for issue of fully paid bonus shares	-	(983.55)	-
	Less: Premium Utilized for issuing Equity shares to Preference shareholders	-	(52.50)	-
	Less: On Conversion of Preference Shares into Equity Shares	-	(829.50)	-
	Closing Balance (a)	7,900.74	4,386.31	1,036.05
	Premium on Equity Shares	154.05	154.05	154.05
	(+) On Conversion of Preference Shares into Equity Shares	829.50	829.50	-
	(+) On issue of equity shares	6,917.20	3,402.76	-
	Premium on Preference Shares	882.00	882.00	882.00
	(-) Premium Utilized for Issuing Equity Share to Preference Shareholders	- 52.50	(52.50)	-
	(-) On Conversion of Preference Shares into Equity Shares	- 829.50	(829.50)	-
	Closing Balance (a)	7,900.74	4,386.31	1,036.05
	General Reserve			
	Opening Balance	8.64	8.64	8.64
	(+/-) Adjustment for prior period Dividend Distribution Tax			
	(-) Dividend (Including Dividend Distribution Tax)	-	-	
	Closing Balance (b)	8.64	8.64	8.64
	Surplus/ (Deficit) of Profit and Loss			
	Opening Balance	30,462.03	20,563.93	19,705.87
	Ind AS Adjustments	-	-	858.06
	(+) Profit During The Year	16,622.01	11,172.35	-
	(-) Surplus utilised for issue of fully paid bonus shares	-	(1,274.25)	-
	(-) Dividend Paid	(539.98)	-	-
		-		
	Closing Balance (c)	46,544.07	30,462.03	20,563.93

	Other comprehensive income:			
	Foreign currency translation reserve			
	Balance at the beginning	19.42	14.22	14.22
	Add: Exchange differences in translating the financial statements of foreign operations	8.81	5.20	-
	Closing Balance (d)	28.22	19.42	14.22
	Acturial gain/(Loss) from defined benefit obligation			
	Opening Balance	41.24	(19.93)	-
	Ind AS Adjustments	-	-	(19.93)
	(+) Re-measurement gains/(losses) on defined benefit plans (Net of Tax)	1.38	61.17	-
	Closing Balance (e)	42.62	41.24	(19.93)
	Total (a+b+c+d+e)	54,524.30	34,917.64	21,602.91
22	INTEREST INCOME			
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022	For the year ended on 31-03-2021
	Interest income on financial assets measured at amortised cost:			
	(i) Fixed deposits with Banks	7,068.21	3,021.19	1,601.27
	(ii) Margin Funding and late payments	14,076.39	6,683.24	993.54
	(iii) Deposits with Stock Exchanges			
	(iii) Deposits with Clearing Corporations and Exchanges	288.81	454.31	514.31
	Total	21,433.41	10,158.74	3,109.13
23	FEES AND COMMISSION INCOME			
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022	For the year ended on 31-03-2021
	Brokerage	9,480.79	6,654.67	4,147.43
	Income from Depository operations	207.92	261.82	188.14
	Other Operating Income	10,992.29	6,485.70	936.58

	Total	20,681.01	13,402.20	5,272.15
24	NET GAIN / (LOSS) ON FAIR VALUE CHANGES			
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022	For the year ended on 31-03-2021
	(A) Net gain/ (loss) on financial instruments at fair value through profit or loss			
	(i) Profit/(loss) on Equity shares held for trade (net)	(8,589.93)	2,693.46	(781.34)
	(ii) Profit/(loss) on derivatives instruments held for trade (net)	21,549.14	26,352.01	18,642.86
	(B) Others			
	Profit/(loss) on investments (net) at fair value through profit or loss	-	58.86	-
	(C) Total net gain/(loss) on fair value changes (A+B)	12,959.22	29,104.34	17,861.52
	(D) Fair value changes:			
	(i) Realised	21,218.26	30,131.56	16,121.83
	(ii) Unrealised	(8,259.04)	(1,027.23)	1,739.69
	Total	12,959.22	29,104.34	17,861.52
25	OTHER INCOME			
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022	For the year ended on 31-03-2021
	Training Fees	31.07	0.31	
	Dividend Received	0.00	-	
	Interest on Treasury Bills	9.26	-	
	Interest on other	22.15	12.74	0.67
	Interest Income from Fixed Deposit	0.25	0.04	
	Rent Income	3.96	4.30	1.35
	Gain on Sale of Investment	5.92	-	
	Net Gain on Financial Assets measured at Fair value through profit and loss (net)	0.78	-	
	Foreign Exchange Fluctuation Gain	0.86	2.06	
	Miscellaneous income	0.60	1.12	0.44

	Total	74.84	20.57	2.46
	PURCHASES OF STOCK-IN-TRADE			
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022	For the year ended on 31-03-2021
	Purchase of Commodities	-	-	549.44
	Total	-	-	549.44
26	CHANGES IN SECURITIES FOR TRADE (COMMODITIES)			
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022	For the year ended on 31-03-2021
	Commodities at beginning of the year	-	4.42	-
	(-) Commodities at end of the year	-	-	- 4.42
	Total	-	4.42	- 4.42
27	FINANCE COST			
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022	For the year ended on 31-03-2021
	On financial liabilities measured at amortised cost:			
	Interest on term loan			53.14
	Interest on securities			-
	Interest on overdraft facilities	569.97	321.59	327.60
	Interest on deposits	-	334.98	98.43
	Interest on others	26.29	28.49	1,031.18
	Interest on late payment	0.07	2.48	0.29
	Bank guarantee and commission charges	1,250.55	480.93	318.42

	Other borrowing cost	109.14	198.47	3.15
	Total	1,956.01	1,366.94	1,832.21
28	OPERATING EXPENSES			
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022	For the year ended on 31-03-2021
	Baddebts Written off	2.61	9.00	1.56
	License Fees	576.58	312.86	-
	Demat expenses	106.13	117.10	105.41
	Legal and Referral Expenses	167.14	126.78	132.97
	Professional Fees Paid to Arbitrage Traders	2,941.26	14,401.59	607.22
	Sub broker Referral Fees	3,387.52	3,665.22	2,448.38
	Turnover fees	12,874.53	8,931.35	2,665.81
	Other operating expenses	952.36	871.66	689.93
	Total	21,008.13	28,435.57	6,651.28
29	EMPLOYEE BENEFIT EXPENSES			
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022	For the year ended on 31-03-2021
	Salaries and Wages	7,700.53	6,364.17	4,716.29
	Contribution to Provident and other funds	13.13	10.23	9.41
	Gratuity Expense	60.18	104.53	1.22
	Staff Welfare Expenses	66.42	147.19	29.77
	Total	7,840.25	6,626.12	4,756.69
30	OTHER EXPENSES			

	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022	For the year ended on 31-03-2021
	Advertisement and publicity	353.76	313.66	14.36
	Annual Maintenance expenses	22.86	9.34	9.26
	Auditors` remunerations***	4.38	5.10	6.55
	Communication expenses	223.26	140.68	156.28
	CSR Expense	203.11	116.72	69.19
	Donation	53.00	46.97	0.91
	Electricity Expense	37.47	28.80	24.64
	Expenses related to issue of shares	-	26.15	-
	Insurance	1.16	1.85	1.18
	Legal and professional charges	401.83	66.49	31.03
	Office expenses	52.60	38.10	109.55
	Printing and stationery	13.85	9.77	5.57
	Rates and Taxes	25.03	10.71	16.91
	Rent	157.47	109.28	82.16
	Security guards expenses	2.49	2.49	2.49
	Travelling and Conveyance	93.86	30.01	4.12
	Repairs and maintenance	89.90	55.70	37.60
	Provision for Expected Credit Loss	52.47	205.42	
	Impairment on Financial Assets	3.41	-	
	Bank Charges	0.03	0.10	
	Miscellaneous expenses	105.79	0.27	0.17
	Total	1,897.74	1,217.62	571.98
	***Auditor`s Remuneration for the year ended March 31, 2022 and March 31, 2021 relates to fees paid to the preceeding auditor.			

Textual information (122)

Disclosure of notes on trade receivables explanatory [Text Block]

6	TRADE RECEIVABLES		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Receivables considered good - Unsecured*	6,255.94	6,006.37
	Receivables considered good - Secured*	13,854.90	2,642.46
	Receivables which have significant increase in credit risk	9.59	22.43
	Receivables - credit impaired	666.79	653.94
	Less : Provision for Expected Credit Loss/Impairment loss allowance	(676.37)	(676.37)
	Total	20,110.83	8,648.84

Textual information (123)

Disclosure of notes on trade receivables explanatory [Text Block]

6	TRADE RECEIVABLES			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Receivables considered good - Unsecured*	6,006.37	7,879.18	1,557.55
	Receivables considered good - Secured*	2,642.46	8,052.85	3,967.46
	Receivables which have significant increase in credit risk	22.43	1.59	1.20
	Receivables - credit impaired	653.94	622.31	417.28
	Less : Provision for Expected Credit Loss/Impairment loss allowance	(676.37)	(623.91)	(418.48)
	Total	8,648.84	15,932.02	5,525.01

Textual information (124)

Disclosure of notes on loans explanatory [Text Block]

7	LOANS		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Loans measured at Amortised Cost		
	Loans to Employees	8.24	11.00
	Margin Trading Facility	6,122.03	3,494.53
	Total Gross	6,130.27	3,505.53
	Less: Provision for expected credit loss		-
	Total Net	6,130.27	3,505.53
	A) i) Secured by Collateral in the form of cash, securities etc.	6,122.03	3,494.53
	ii) Unsecured	8.24	11.00
	Total Gross	6,129.73	3,505.53
	Less: Provision for expected credit loss		-
	Total Net	6,129.73	3,505.53
	B) i) Loans in India	6,130.27	3,505.53
	ii) Loans outside India		-
	Total Gross	6,130.27	3,505.53
	Less: Provision for expected credit loss		-
	Total Net	6,130.27	3,505.53

Textual information (125)

Disclosure of notes on loans explanatory [Text Block]

7	LOANS			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Loans measured at Amortised Cost			
	Loans to Employees	11.00	8.67	3.60
	Loans and advances To Related Party	-	-	-
	Loans and advances To Others	-	242.23	-
	Margin Trading Facility	3,494.53	1,917.40	1,245.43
	Total Gross	3,505.53	2,168.31	1,249.03
	Less: Provision for expected credit loss	-	-	-
	Total Net	3,505.53	2,168.31	1,249.03
	A) i) Secured by Collateral in the form of cash, securities etc.	3,494.53	1,917.40	1,245.43
	ii) Unsecured	11.00	250.91	3.60
	Total Gross	3,505.53	2,168.31	1,249.03
	Less: Provision for expected credit loss	-	-	-
	Total Net	3,505.53	2,168.31	1,249.03
	B) i) Loans in India	3,505.53	2,168.31	1,249.03
	ii) Loans outside India	-	-	-
	Total Gross	3,505.53	2,168.31	1,249.03
	Less: Provision for expected credit loss	-	-	-
	Total Net	3,505.53	2,168.31	1,249.03

Textual information (126)

Disclosure of notes on other non-current financial assets [Text Block]

38	Maturity Analysis Of Assets And Liabilities			
	The below table shows an analysis of assets and liabilities analysed according to when they are expected to be recovered or settled:			
	Particulars	As at March 31, 2024		
	Current (Less than 12 months)	Non-Current (More than 12 Months)	Total	
	Assets:			
	Securities for Trade	3,60,319.51	-	3,60,319.51
	Inventory for Trade	3.54	-	3.54
	Cash and Cash Equivalents	5,181.17	-	5,181.17
	Bank Balances other than cash and cash equivalent	1,58,858.69	179.38	1,59,038.07
	Trade Receivables	20,110.83	-	20,110.83
	Investments	27,754.03	500.28	28,254.31
	Other financial asset	1,028.16	-	1,028.16
	Deffered Tax Assets	-	-	-
	Property, Plant and Equipments	-	3,659.25	3,659.25
	Right of Use Assets	-	16.01	16.01
	Investment Property	-	13.32	13.32
	Loans	6,130.27	-	6,130.27
	Other non-financial assets	2,801.98	0.77	2,802.75
	Total Assets	5,82,188.19	4,369.00	5,86,557.19
	Liabilities:			
	Trade Payables	2,06,627.41	-	2,06,627.41
	Borrowings	1,78,934.75	-	1,78,934.75
	Derivative Financial Instrument	443.13	-	443.13
	Other financial Liability	1,835.34	-	1,835.34
	Deferred Tax Liabilities	-	1,633.48	1,633.48
	Provisions	10.99	189.32	200.31
	Other Non-Financial Liabilities	31,533.36	-	31,533.36
	Total Liabilities	4,19,384.99	1,822.80	4,21,207.79
		As at March 31,		

	Particulars	2023		
	Current (Less than 12 months)	Non-Current (More than 12 Months)	Total	
	Assets:			
	Securities for Trade	13,504.29	-	13,504.29
	Cash and Cash Equivalents	754.79	-	754.79
	Bank Balances other than cash and cash equivalent	1,74,892.34	5,572.50	1,80,464.84
	Derivative Financial Instrument	-	-	-
	Trade Receivables	8,648.84	-	8,648.84
	Investments	197.57	-	197.57
	Other financial asset	8,167.43	-	8,167.43
	Deffered Tax Assets	-	38.50	38.50
	Property, Plant and Equipments	-	844.31	844.31
	Right of Use Assets	-	16.33	16.33
	Investment Property	-	13.32	13.32
	Loans	3,505.53	-	3,505.53
	Other non-financial assets	1,615.93	1.17	1,617.11
	Total Assets	2,11,286.73	6,486.12	2,17,772.85
	Liabilities:			
	Trade Payables	1,30,760.16	-	1,30,760.16
	Borrowings	23,861.80	-	23,861.80
	Derivative Financial Instrument	854.00	-	854.00
	Other financial Liability	1,750.01	-	1,750.01
	Provisions	1.32	165.15	166.47
	Deffered Tax Liabilities	-	-	-
	Other Non-Financial Liabilities	3,156.21	-	3,156.21
	Total Liabilities	1,60,383.51	165.15	1,60,548.67

Textual information (127)

Disclosure of notes on other non-current financial assets [Text Block]

35	Maturity Analysis Of Assets And Liabilities			
	The below table shows an analysis of assets and liabilities analysed according to when they are expected to be recovered or settled:			
	Particulars	As at March 31, 2023		
	Current (Less than 12 months)	Non-Current (More than 12 Months)	Total	
	Assets:			
	Securities for Trade	13,504.29	-	13,504.29
	Cash and Cash Equivalents	754.79	-	754.79
	Bank Balances other than cash and cash equivalent	1,80,464.84	-	1,80,464.84
	Trade Receivables	8,648.84	-	8,648.84
	Investments	197.57	-	197.57
	Other financial asset	8,167.43	-	8,167.43
	Deffered Tax Assets	-	38.50	38.50
	Property, Plant and Equipments	-	844.31	844.31
	Right of Use Assets	-	16.33	16.33
	Investment Property	-	13.32	13.32
	Loans	3,505.53	-	3,505.53
	Other non-financial assets	1,615.93	1.17	1,617.11
	Total Assets	2,16,859.23	913.62	2,17,772.85
	Liabilities:			
	Trade Payables	1,30,760.16	-	1,30,760.16
	Borrowings	23,861.80	-	23,861.80
	Derivative Financial Instrument	854.00	-	854.00
	Other financial Liability	1,750.01	-	1,750.01
	Provisions	1.32	165.15	166.47
	Other Non-Financial Liabilities	3,156.21	-	3,156.21
	Total Liabilities	1,60,383.51	165.15	1,60,548.67
	Particulars	As at March 31, 2022		
	Current (Less than 12 months)	Non-Current (More than 12 Months)	Total	
	Assets:			

	Securities for Trade	8,217.53	-	8,217.53
	Cash and Cash Equivalents	9,235.62	-	9,235.62
	Bank Balances other than cash and cash equivalent	82,782.82	-	82,782.82
	Derivative Financial Instrument	-	-	-
	Trade Receivables	15,932.02	-	15,932.02
	Investments	-	0.01	0.01
	Other financial asset	2,467.50	-	2,467.50
	Deffered Tax Assets	-	0.05	0.05
	Property, Plant and Equipments	-	676.72	676.72
	Right of Use Assets	-	15.58	15.58
	Investment Property	-	13.32	13.32
	Loans	2,168.31	-	2,168.31
	Other non-financial assets	1,416.56	51.18	1,467.74
	Total Assets	1,22,220.37	756.85	1,22,977.22
	Liabilities:			
	Trade Payables	73,206.76	-	73,206.76
	Borrowings	-	-	-
	Derivative Financial Instrument	4,897.61	-	4,897.61
	Other financial Liability	2,471.83	-	2,471.83
	Provisions	5.86	114.27	120.14
	Deffered Tax Liabilities	152.47	-	152.47
	Other Non-Financial Liabilities	3,546.45	-	3,546.45
	Total Liabilities	84,280.98	114.27	84,395.25
	Particulars	As at April 1, 2021		
	Current (Less than 12 months)	Non-Current (More than 12 Months)	Total	
	Assets:			
	Securities for Trade	18,795.81	-	18,795.81
	Cash and Cash Equivalents	6,515.64	-	6,515.64
	Bank Balances other than cash and cash equivalent	38,607.56	-	38,607.56
	Trade Receivables	5,525.01	-	5,525.01
	Investments	-	152.33	152.33
	Other financial asset	637.63	-	637.63
	Deffered Tax Assets	-	-	-
	Property, Plant and Equipments	-	612.95	612.95
	Right of Use Assets	-	15.65	15.65

	Investment Property	-	13.32	13.32
	Loans	1,249.03	-	1,249.03
	Other non-financial assets	422.67	-	422.67
	Total Assets	71,753.35	794.25	72,547.60
	Liabilities:			
	Trade Payables	40,029.73	-	40,029.73
	Borrowings	1,705.66	-	1,705.66
	Derivative Financial Instrument	451.89	-	451.89
	Other financial Liability	6,936.10	-	6,936.10
	Provisions	12.96	100.11	113.07
	Deffered Tax Liabilities	421.10	-	421.10
	Other Non-Financial Liabilities	1,226.75	-	1,226.75
	Total Liabilities	50,784.19	100.11	50,884.30

Textual information (128)

Disclosure of inventories Explanatory [Text Block]

13	INVENTORIES		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Commodities in Trade	3.54	-
	Total	3.54	-

Textual information (129)

Disclosure of notes on cash and bank balances explanatory [Text Block]

3	CASH AND CASH EQUIVALENTS		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Cash on hand	23.71	24.25
	Balance with banks		
	- In Current Account	4,619.67	694.08
	- Debit balance in Bank Overdraft accounts	537.79	36.46
	Total	5,181.17	754.79
4	BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Fixed deposit with maturity for less than 12 months *	1,57,626.02	1,73,223.07
	Fixed deposit with maturity for more than 12 months *	179.38	5,572.50
	Interest Accrued on Fixed Deposits	1,232.67	1,669.28
	Total	1,59,038.07	1,80,464.84
	*Breakup of deposits		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Fixed deposits under lien with stock exchanges **	243.94	214.81
	Fixed deposits against credit facilities of the Group with Banks	13,967.03	28,539.25
	Fixed deposits for bank guarantees with Banks	88,200.67	77,961.00
	Fixed deposits with clearing corporations	55,296.62	72,080.50
	Total	1,57,708.25	1,78,795.57
	** The above fixed deposits are under lien with stock exchange as security deposits and minimum base capital requirements / arbitration matters.		

Textual information (130)

Disclosure of notes on cash and bank balances explanatory [Text Block]

3	CASH AND CASH EQUIVALENTS			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Cash on hand	24.25	36.97	4.81
	Balance with banks			
	- In Current Account	694.08	9,195.77	6,510.78
	- Debit balance in Bank Overdraft accounts	36.46	2.89	0.05
	Total	754.79	9,235.62	6,515.64
4	BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Fixed deposit with maturity for less than 12 months *	1,73,223.07	79,960.35	37,035.38
	Fixed deposit with maturity for more than 12 months *	5,572.50	2,543.00	1,474.00
	Interest Accrued on Fixed Deposits	1,669.28	279.47	98.19
	Total	1,80,464.84	82,782.82	38,607.56
	*Breakup of deposits			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Fixed deposits under lien with stock exchanges **	86.25	76.25	46.25
	Fixed deposits against credit facilities of the Group with Banks	28,539.25	791.15	555.00
	Fixed deposits for bank guarantees with Banks	77,961.00	34,765.00	16,525.00
	Fixed deposits with clearing corporations	72,080.50	46,852.00	21,383.13
	Total	1,78,667.00	82,484.40	38,509.38
	** The above fixed deposits are under lien with stock exchange as security deposits and minimum base capital requirements / arbitration matters.			

Textual information (131)

Disclosure of notes on other current financial assets explanatory [Text Block]

9	Other Financial Asset		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Receivable against sale of Investments in Subsidiaries	-	242.00
	Other Receivables	-	445.34
	Income accrued towards late payment charges	-	87.60
	Security Deposits		
	Unsecured & Considered Good		
	a) Security deposit for leased premises and assets	110.75	33.91
	b) Security deposit with stock exchanges	771.87	7,302.71
	c) Security deposit with clearing corporation	35.05	35.60
	d) Security deposit with Banks for stock exchanges	5.00	5.00
	e) Other Security deposits	105.49	15.27
	Total	1,028.16	8,167.43

Textual information (132)

Disclosure of notes on other current financial assets explanatory [Text Block]

9	Other Financial Asset			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Receivable from Subsidiaries	-	-	4.83
	Receivable against sale of Investments in Subsidiaries	242.00	-	-
	Other Receivables	445.34	242.04	99.79
	Stamp Duty Receivable	-	-	246.93
	Income accrued towards late payment charges	87.60	-	-
	Security Deposits			
	Unsecured & Considered Good			
	a) Security deposit for leased premises and assets	33.91	29.08	19.41
	b) Security deposit with stock exchanges	7,302.71	321.59	212.29
	c) Security deposit with clearing corporation	35.60	1,796.26	30.87
	d) Security deposit with Banks for stock exchanges	5.00	5.00	-
	e) Other Security deposits	15.27	73.52	23.50
	Total	8,167.43	2,467.50	637.63

Textual information (133)

Disclosure of notes on provisions explanatory [Text Block]

19	PROVISIONS		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Gratuity Provision	200.31	166.47
	Total	200.31	166.47

Textual information (134)

Disclosure of notes on provisions explanatory [Text Block]

18	PROVISIONS			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Dividend on Equity Shares Payable	-	-	9.98
	Dividend on Preference Shares Payable	-	-	0.21
	Dividend Distribution Tax	-	-	-
	Gratuity Provision	166.47	120.14	102.88
	Total	166.47	120.14	113.07

Textual information (135)

Disclosure of notes on other current financial liabilities explanatory [Text Block]

17	Derivative Financial Instruments		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Equity and Commodity Linked Derivatives	443.13	854.00
	Total	443.13	854.00
	Notes:		
	1) The derivatives are used for the purpose of trading.		
18	OTHER FINANCIAL LIABILITIES		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Unsecured & Considered Good		
	Security Deposit	1,017.85	1,072.29
	Bank Balance due to Reconciliation	-	-
	Stamp Duty Payable	664.41	664.41
	Statutory Dues Payables	0.67	-
	Dividend Payable	-	13.31
	Reimbursement of Expenses - Holding Company	-	-
	Stock Lending And Borrowing Mechanism Payable	152.41	-
	Total	1,835.34	1,750.01

Textual information (136)

Disclosure of notes on other current financial liabilities explanatory [Text Block]

16	Derivative Financial Instruments			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Equity and Commodity Linked Derivatives	854.00	4,897.61	451.89
	Total	854.00	4,897.61	451.89
	Notes:			
	1) The derivatives are used for the purpose of trading.			
	2) Refer note 41 for management of risks arising from derivatives.			
17	OTHER FINANCIAL LIABILITIES			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Unsecured & Considered Good			
	Security Deposit	1,072.29	2,471.22	6,672.96
	Bank Balance due to Reconciliation	-	0.61	263.14
	Stamp Duty Payable	664.41	-	-
	Dividend Payable	13.31	-	-
	Total	1,750.01	2,471.83	6,936.10

Textual information (137)

Disclosure of other current liabilities notes explanatory [Text Block]

20	OTHER NON-FINANCIAL LIABILITIES		
	Particulars	As at 31-03-2024	As at 31-03-2023
	Provision for Expenses	4,227.70	1,500.75
	Provision For Interest Payable	7,394.07	
	Employee Benefits Payable	8,422.50	790.10
	Income Tax Provision (Net of Advance Tax)	1,426.32	-
	Statutory Dues Payables	10,062.78	861.72
	Advance from Customers	-	3.64
	Total	31,533.36	3,156.21

Textual information (138)

Disclosure of other current liabilities notes explanatory [Text Block]

19	OTHER NON-FINANCIAL LIABILITIES			
	Particulars	As at 31-03-2023	As at 31-03-2022	As at 01-04-2021
	Provision for Expenses	1,500.61	1,165.69	434.47
	Employee Benefits Payable	790.10	1,050.30	45.95
	Income Tax Provision (Net of Advance Tax)	-	0.00	675.17
	Statutory Dues Payables	861.72	1,321.99	-
	Advance from Customers	3.64	0.11	-
	Rent Received in Advance	-	0.03	-
	Total	3,156.07	3,538.13	1,155.59

[401200] Notes - Additional disclosures on balance sheet

Details of shareholding pattern of promoters and public [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Shareholding pattern of promoters and public [Axis]	Promoters [Member]		Public shareholding [Member]	
Classification based on nationality or origin [Axis]	Indian [Member]		Indian [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional balance sheet notes [Abstract]				
Details of shareholding pattern of promoters and public [Abstract]				
Details of shareholding pattern of promoters and public [LineItems]				
Number of shares held by Indian	[shares] 1,84,98,451	[shares] 1,83,12,000	[shares] 94,03,268	[shares] 76,74,900
Percentage of shares held by Indian	51.00%	68.00%	26.00%	28.00%
Number of shares held by non-resident Indian	[shares] 0	[shares] 0	[shares] 3,10,702	[shares] 8,91,977
Percentage of shares held by non-resident Indian	0.00%	0.00%	1.00%	3.00%
Number of shares held by foreign national other than non-resident Indian	[shares] 0		[shares] 0	
Percentage of shares held by foreign national other than non-resident Indian	0.00%		0.00%	
Number of shares held by central government	[shares] 0		[shares] 0	
Percentage of shares held by central government	0.00%		0.00%	
Number of shares held by state government	[shares] 0		[shares] 0	
Percentage of shares held by state government	0.00%		0.00%	
Number of shares held by government companies	[shares] 0		[shares] 0	
Percentage of shares held by government companies	0.00%		0.00%	
Number of shares held by insurance companies	[shares] 0		[shares] 0	
Percentage of shares held by insurance companies	0.00%		0.00%	
Number of shares held by banks	[shares] 0		[shares] 0	
Percentage of shares held by banks	0.00%		0.00%	
Number of shares held by financial institutions	[shares] 0		[shares] 0	
Percentage of shares held by financial institutions	0.00%		0.00%	
Number of shares held by foreign institutional investors	[shares] 0		[shares] 0	
Percentage of shares held by foreign institutional investors	0.00%		0.00%	
Number of shares held by mutual funds	[shares] 0		[shares] 0	
Percentage of shares held by mutual funds	0.00%		0.00%	
Number of shares held by venture capital	[shares] 0		[shares] 0	
Percentage of shares held by venture capital	0.00%		0.00%	
Number of shares held by body corporate	[shares] 0	[shares] 0	[shares] 77,86,082	[shares] 1,20,000
Percentage of shares held by body corporate	0.00%	0.00%	22.00%	1.00%
Number of shares held by others	[shares] 0		[shares] 0	
Percentage of shares held by others	0.00%		0.00%	
Total number of shares	[shares] 1,84,98,451	[shares] 1,83,12,000	[shares] 1,75,00,052	[shares] 86,86,877
Total of percentage shares	51.00%	68.00%	49.00%	32.00%

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (139) [See below]	Textual information (140) [See below]	
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Claims against company not acknowledged as debt	401.18	401.18	
Guarantees	1,77,400	1,57,900	
Other money for which company is contingently liable	59.87	59.87	
Total contingent liabilities	1,77,861.05	1,58,361.05	
Total contingent liabilities and commitments	1,77,861.05	1,58,361.05	
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Number of shareholders promoters	4	4	
Number of shareholders public	113	94	
Total number of shareholders promoters and public	117	98	
Details of deposits [Abstract]			
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	0	0
Details of share application money received and paid [Abstract]			
Share application money received during year	70,008.54	3,660.87	
Share application money paid during year	28,254.03	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	33	0	
Number of person share application money paid during year	0	0	
Number of person share application money received during year	8	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
Disclosure of whether all assets and liabilities are registered with company	Yes	Yes	
Details regarding cost records and cost audit[Abstract]			
Details regarding cost records [Abstract]			
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Net worth of company	1,65,212.26	57,153.35	
Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	

Financial parameters balance sheet items [Abstract]			
Investment in subsidiary companies	0	0	
Investment in government companies	0	0	
Amount due for transfer to investor education and protection fund (IEPF)	0	0	
Gross value of transactions with related parties	5,09,469.41	791.88	
Number of warrants converted into equity shares during period	0	0	
Number of warrants converted into preference shares during period	0	0	
Number of warrants converted into debentures during period	0	0	
Number of warrants issued during period (in foreign currency)	0	0	
Number of warrants issued during period (INR)	0	0	

Textual information (139)

Disclosure of additional balance sheet notes explanatory [Text Block]

11	(B) Right-of-use assets	
		(? in Lakhs)
	Particulars	Amount
	Gross carrying value as at 01-04-2023	18.96
	Addition during the year	-
	Deletion during the year	-
	Adjustment during the year	-
	Currency Fluctuation	0.27
	Gross carrying value as at 31-03-2024	19.23
	Accumulated depreciation as at 01-04-2023	2.64
	Charged for the year	0.55
	Deletion during the year	-
	Adjustment during the year	-
	Currency Fluctuation	0.04
	Accumulated depreciation as at 31-03-2024	3.23
	Carrying value as at 31-03-2024	16.01
	Carrying value as at 01-04-2023	16.33
	Gross carrying value as at 01-04-2022	17.48
	Addition during the year	-
	Deletion during the year	-
	Adjustment during the year	-
	Currency Fluctuation	1.48
	Gross carrying value as at 31-03-2023	18.96
	Accumulated depreciation as at 01-04-2022	1.91
	Charged for the year	0.54
	Deletion during the year	-
	Adjustment during the year	-
	Currency Fluctuation	0.18

	Accumulated depreciation as at 31-03-2023	2.64
	Carrying value as at 31-03-2023	16.33
	Note:	
	The Company has entered into one lease agreement for the use of office premises situated at Gift City SEZ at Gandhinagar, Gujarat for a period of 30 years. The Company has made upfront payment of Rs.17,010 Hundreds for allotment of office space. Amortization of said leasehold assets as per Ind AS 116 has been done on Straight Line basis over period of lease agreement.	

12	Investment Property	
		(? in Lakhs)
	Particular	Freehold Land
	Cost	
	As on 01-04-2022	13.32
	Addition	-
	Deletion	-
	As on 31-03-2023	13.32
	Addition	
	Deletion	
	As on 31-03-2024	13.32
	Accumulated Depericiation	
	As on 01-04-2022	-
	During the year	-
	Deletion	-
	As on 31-03-2023	-
	During the year	-
	Deletion	-
	As on 31-03-2024	-
	As on 31-03-2023	13.32
	As on 31-03-2024	13.32
	Notes:	
(i)	As at March 31, 2024, fair value of the investment property is Rs. 190 lakhs. These valuation are based on valuation performed by an accredited independent valuer, who is specialist in valuing these types of	

	investment property. The Company has no restrictions on the realisability of its investment properties and no contractual obligations to purchase, construct or develop investment properties or for repairs, maintainance and enhancements. Valuation report is obtained once in every three years.			
(iii)	Company has not earned any profit / incurred losses on the above Investment property during the year (Previous year: Nil).			
34	Contingent liabilities and Capital Commitment			
(A)	Contingent liabilities:			
	Particulars		As at 31 March 2024	As at 31 March 2023
			Amount in lakhs.	Amount in lakhs.
	Guarantees			
(i)	Bank guarantees with exchanges as margin / government authorities (Secured by 25%-50% Fixed Deposit and/or immovable properties)	1,77,400.00	1,57,900.00	
	Others			
(i)	Claims against the Company not acknowledged as debts*	401.18	401.18	
(ii)	Disputed income tax demands not provided for (Refer notes below)	59.87	59.87	
	Total		1,77,861.05	1,58,361.05
	*Relates to legal claims filed against the Company by our customers / exchange in the ordinary course of business			
	Note :			
(a)	For AY 2013-14, Company has filed an appeal with CIT Appeals against the disputed demand with respect to Income Tax of Rs. 14.87 lakhs against which Company has paid Rs. 2.98 lakhs. The management believes that its position is likely to be upheld in the appellate process and the ultimate outcome of this proceeding will not have a material adverse effect on the Company's financial position and results of operations.			
(b)	For AY 2014-15, Company has filed an appeal with CIT Appeals against the disputed demand with respect to Income Tax of Rs. 7.18 lakhs against which Company has paid Rs.1.44 lakhs. The management believes that its position is likely to be upheld in the appellate process and the ultimate outcome of this proceeding will not have a material adverse effect on the Company's financial position and results of operations.			
(c)	For AY 2016-17, Company has filed an appeal with CIT Appeals against the disputed demand with respect to Income Tax of Rs. 37.82 lakhs against which Company has paid Rs. 7.56 lakhs on August 28, 2023. The management believes that its position is likely to be upheld in the appellate process and the ultimate outcome of this proceeding will not have a material adverse effect on the Company's financial position and results of operations.			
(B)	Capital Commitment:			
	During the year the company has purchased land at Althan,Surat for construction of Corporate Building of the company. The company has entered into an Architectural contract with Essteam Design Services LLP, the contract amount is not ascertainable. (Previous Year March 31, 2023 : Nil)			

35	Corporate Social Responsibility			
	As per provisions of section 135 of the Companies Act, 2013, the Company has to incur at least 2% of average net profits of the preceding three financial years towards Corporate Social Responsibility ("CSR"). A CSR committee has been formed for carrying out CSR activities as per the Schedule VII of the Companies Act, 2013. Details are as under:			
	Amount spent during the financial year:			
	Particulars		F.Y. 2023-24	F.Y. 2022-23
	Amount required to be spent by Company during the year	324.40	203.11	
	Amount of expenditure incurred during the year	324.40	251.24	
	Shortfall / (Excess) at the end of the year	(0.00)	(48.13)	
	Total of Previous Years shortfall / (excess)	(535.12)	(486.99)	
	Unspent / (Excess) CSR Amount as at Balance Sheet Date	210.73	(535.12)	
	Note:			
	There were no related party transaction with respect to CSR activities.			

36	Related Party Disclosures:								
(A)	Names of related parties and nature of relationship								
			As at 31 March 2024	As at 31 March 2023				As at 31 March 2021	As at 31 March 2021
(a)	Subsidiary Companies								
	Jainam Fincap Private Limited (till March, 30 2023)		-	100%					
	Jainam IFSC Mavens Private Limited		100%	100%					100%
	Associate Companies								
	Jainam Capital Advisors Private Limited		49.85%	-					
(b)	Organizations/Firm owning directly or indirectly interest in voting power that gives them control or significant influence								
	M/s. Prarthana Enterprise								
(c)	Key Management Personnel								
	Mr. Milan S. Parikh (Managing Director)								

	Mrs. Vidhi D. Parikh (Director)								
	Mrs. Anal M. Parikh (Director w.e.f. September 15, 2021)								
	Mr. Dishant M. Parikh (Chief Financials Officer) (w.e.f. June 4, 2022)								
	Ms. Meghavi Gonawala (CS) (upto March 14, 2023)								
	Ms. Mittal Narendrabhai Shah (CS) (w.e.f. March 15, 2023)								
	Mr. Bhunvesh Sunderlal Vilayatrani (Director w.e.f. April 24, 2023)								
	Mr. Jay Ajit Chhaira (Director w.e.f. September 13, 2023)								
	Mrs. Richa Manoj Goyal (Director w.e.f. September 13, 2023)								
(d)	Relatives of Key Management Personnel as above								
	Mr. Bharat S. Parikh (Refer Note below)								
	Mr. Jainam M. Parikh								
	Mrs. Suchi Jainam Parikh								
(e)	Enterprises in which relative of key management personnel exercise significant influence								
	JNM Corporation (Upto January 24, 2023)								
	Jainam Fincap Private Limited								
	Jainam Commodities Private Limited								
	Jeetyash Infrastructure Private Limited								
	Milanbhai Sureshbhai Parikh HUF								
	Parikh Bharat HUF								
	Sureshchandra Chimanlal Parikh (Huf)								
	Bharat Sureshchandra Parikh (Huf)								
	Note: Mr Bharat S Parikh has passed away on September 25, 2023 and his shares has been transferred to his legal heir Mrs. Pinakini Bharat Parikh on October 20, 2023								
(B)	Details of transactions with related party in the ordinary course of business for the year ended:								
	Particulars		For the year ended	For the year ended				As at 31	As at 31 March

			March 31, 2024 (in Lakhs)	March 31, 2023 (in Lakhs)				March 2021	2021 (in Lakhs)
	Revenue from Operation:								
	Revenue From Sale of Services								
	Brokerage Income								
	Bharat Sureshchandra Parikh (Huf)		410.61	1,462.84				6,608	0.07
	M/s. Prarthana Enterprise		-	1,001.53				4,50,00,080	450.00
	Mrs. Vidhi D. Parikh		-	-				1,450	0.01
	Revenue From Other Incidental Services								
	Turnover and Other Charges								
	Bharat Sureshchandra Parikh (Huf)		-	1,380.54					
	M/s. Prarthana Enterprise		-	8,127.57					
	Rent Income								
	Jainam Fincap Private Limited		0.02	0.03					
	Jainam Commodities Private Limited		0.02	0.02					
	Interest on Margin Funding and late payments								
	Bharat Sureshchandra Parikh (Huf)		-	347.00					
	M/s. Prarthana Enterprise		-	11,800.00					
	Employee Benefit Expenses								
	Directors Remuneration								
	Mr. Milan S. Parikh		72.00	72.00				24,00,000	24.00
	Mrs. Vidhi D. Parikh		36.00	36.00				7,20,000	7.20
	Mrs. Anal M. Parikh		30.00	30.00				24,00,000	24.00
	Directors Sitting Fees		2.00	-					
	Mr. Bhunvesh Sunderlal Vilayatrani		2.92	-					
	Mr. Jay Ajit Chhaira		2.92	-					
	Mrs. Richa Manoj Goyal								
	Salaries to Key Management Personnel								
	Ms. Meghavi Gonawala		-	3.28				-	-
	Mr. Dishant D. Parikh		60.00	60.00				-	-
	Ms. Mittal Narendrabhai Shah		4.84	0.53					-

	Rent Expense:								
	Mr. Milan S. Parikh		5.40	5.40				3,00,000	3.00
	Interest paid on excess margin :								
	Prarthana Enterprises		1,121.90	-					
	Bharat Parikh(HUF)		1,002.48	-					
	Interest paid on Unsecured loan								
	Jainam Fincap Private Limited		1,001.19	-					
	Mr. Milan S. Parikh		109.45	-					
	Mrs. Vidhi D. Parikh		11.16	-					
	Mrs. Anal M. Parikh		85.68	-					
	Mr. Dishant M. Parikh		859.89	-					
	Jeetyash Infrastructure Private Limited		1,641.06	-					
	Mr. Bharat S. Parikh (Refer Note)		435.01	-					
	Note: Mr Bharat S Parikh has passed away on September 25, 2023 and his outstanding loan is paid to his legal heir Mrs. Pinakini Bharat Parikh.								
	Dividend Paid								
	Milanbhai Sureshbhai Parikh		51.70	51.70				0.00	0.00
	Dishant Milanbhai Parikh		31.62	31.62				0.00	0.00
	Anal Milan Parikh		4.87	4.87				0.00	0.00
	Bharatbhai Sureshbhai Parikh		-	35.70				0.00	0.00
	Jainam Milanbhai Parikh		6.22	6.22				0.00	0.00
	Vidhi Dishant Parikh		2.02	2.02				0.00	0.00
	Prarthana Enterprises		311.38	307.65				0.00	0.00
	Bharat Sureshchandra Parikh (Huf)		3.78	3.78				0.00	0.00
	Milan Sureshchandra Parikh (Huf)		6.43	6.43				0.00	0.00
	Sureshchandra Chimanlal Parikh (Huf)		6.30	6.30				0.00	0.00
	JNM Corporation		-	0.60				0.00	0.00
	Equity Share Capital (including Securities Premium)								
	Jainam Fincap Pvt Ltd		30,000.00	-					
	Prarthana Enterprises		726.07	-					

	JNM Corporation		3,861.42	75.00			0.00	0.00
	Investment in Associate Company							
	Jainam Capital Advisors Private Limited		500.00	-				
	Inter corporate borrowing accepted during the year							
	Jainam Fincap Private Limited		30,498.90	-				
	Jeetyash Infrastructure Private Limited		70,044.44	-				
	Loan from Prometer and promoter`s relative accepted during the year							
	Mrs. Anal Milan Parikh		1,187.29	-				
	Mr. Milan Suresh Parikh		1,613.41	-				
	Mrs. Vidhi D. Parikh		227.39	-				
	Mr. Bharat S. Parikh		11,455.06	-				
	Mr. Dishant M. Parikh		1,49,282.47	-				
	Mr. Jainam M. Parikh		869.09	-				
	Inter corporate borrowing repayment during the year							
	Jainam Fincap Private Limited		30,002.00	-				
	Jeetyash Infrastructure Private Limited		53,716.55	-				
	Loan from Prometer and promoter`s relative repayment during the year							
	Mrs. Anal Milan Parikh		3.10	-				
	Mr. Milan Suresh Parikh		100.61	-				
	Mrs. Vidhi D. Parikh		13.52	-				
	Mr. Bharat S. Parikh		8,981.99	-				
	Mr. Dishant M. Parikh		1,15,946.87	-				
	Mr. Jainam M. Parikh		14.92	-				
	Sale of Investment							
	Mr. Milan Suresh Parikh		-	36.40				
	Mrs. Anal Milan Parikh		-	26.00				
	Milan Suresh Parikh HUF		-	26.00				
	Mr. Dishant Milan Parikh		-	46.80				
	Mrs. Vidhi Dishant Parikh		-	39.00				
	Mr. Jainam Milan Parikh		-	46.80				

	Mrs. Suchi Jainam Parikh		-	39.00					
	All related party transactions entered during the year were in ordinary course of the business and are on arm's length basis.								
(C)	Amount due to/from related party as on:								
	Particulars		As at 31 March 2024 (in Lakhs)	As at 31 March 2023 (in Lakhs)				As at 31 March 2021	As at 31 March 2021 (in Lakhs)
	Receivable for sale of shares in investment								
	Mr. Milan Suresh Parikh		-	33.40					
	Mrs. Anal Milan Parikh		-	23.00					
	Milan Suresh Parikh HUF		-	23.00					
	Mr. Dishant Milan Parikh		-	46.80					
	Mrs. Vidhi Dishant Parikh		-	36.00					
	Mr. Jainam Milan Parikh		-	43.80					
	Mrs. Suchi Jainam Parikh		-	36.00					
	Inter corporate borrowing								
	Jainam Fincap Private Limited		1,397.97	-					
	Jeetyash Infrastructure Private Limited		17,804.84	-					
	Loan from Prometer and promoter`s relative								
	Mrs. Anal Milan Parikh		1,261.30	-					
	Mr. Milan Suresh Parikh		1,611.32	-					
	Mrs. Vidhi D. Parikh		223.92	-					
	Mr. Bharat S. Parikh		2,864.58	-					
	Mr. Dishant M. Parikh		34,109.50	-					
	Mr. Jainam M. Parikh		900.75	-					
	Director sitting fees payable								
	Mr. Jay Ajit Chhaira		2.63	-					
	Mrs. Richa Manoj Goyal		2.63	-					

	Notes:													
(i)	Personal guarantee also given by Director against overdraft facilities obtained from banks.													
(ii)	Provision for post-employment benefits like gratuity fund and leave encashment are made based on actuarial valuation on an overall Group basis are not included in remuneration to key management personnel.													
(iii)	Transactions pertaining to receipts and payments (including profits earned / loss incurrred by such related parties) in Demat accounts of Related parties are not disclosed separately. Further Closing balances of such Client accounts (Demat account) have not been disclosed.													
37	Segment Reporting													
	The Group`s Operation predominantly relates to two segments which are:													
(a)	Shares, Securities & Commodities Trading Business													
(b)	Equity,Currency and Commodity Broking and its related activities													
	The Chief Operationg Decision Maker(CODM) reviews the operations of the Group as two operating segment. All other activities of the Group revolve around the main business. In line with the organisation structure the reporting system to the CODM and the associated risks and rewards the Group is managed organisationally as a unified entity with various functional heads reporting to the top management and is not organised along product/ service or geographical lines.													
	The Group operates in one geographic segment namely `within India` and accordingly no separate information for geographic segment wise disclosure is required.													
	Particulars											As at 31 March 2024	As at 31 March 2023	
	Segment Revenue													
	Shares, Securities & Commodities Trading Business											2,41,926.10	14,137.16	
	Broking and other related activities											15,461.31	41,092.44	
	Segment Costs													
	Shares, Securities & Commodities Trading Business											1,90,293.95	13,882.38	
	Broking and other related activities											14,893.76	18,753.48	
	Segment Results													
	Shares, Securities & Commodities Trading Business											51,632.15	254.78	
	Broking and other related activities											567.55	22,338.96	
	Unallocable Incomes											8.66	10.05	
	Unallocable Expenses											(361.19)	(256.11)	
	Exceptional Items											1.48	-	
	Finance Cost											-	-	

	Operating profit		51,848.64	22,347.68
	Tax Expense		13,034.56	5,725.67
	Profit for the year		38,814.09	16,622.01
	Segment Assets			
	Shares, Securities & Commodities Trading Business		5,32,980.93	40,815.97
	Broking and other related activities		53,205.69	1,76,141.26
	Unallocable Assets		210.73	815.62
	Total Assets		5,86,397.35	2,17,772.85
	Segment Liabilites			
	Shares, Securities & Commodities Trading Business		3,05,454.39	4,704.93
	Broking and other related activities		1,13,759.82	1,55,677.26
	Unallocable Liabilities		1,834.11	166.47
	Total Liabilites		4,21,048.32	1,60,548.67

38	Maturity Analysis Of Assets And Liabilities			
	The below table shows an analysis of assets and liabilities analysed according to when they are expected to be recovered or settled:			
	Particulars	As at March 31, 2024		
	Current (Less than 12 months)	Non-Current (More than 12 Months)	Total	
	Assets:			
	Securities for Trade	3,60,319.51	-	3,60,319.51
	Inventory for Trade	3.54	-	3.54
	Cash and Cash Equivalents	5,181.17	-	5,181.17
	Bank Balances other than cash and cash equivalent	1,58,858.69	179.38	1,59,038.07
	Trade Receivables	20,110.83	-	20,110.83
	Investments	27,754.03	500.28	28,254.31
	Other financial asset	1,028.16	-	1,028.16
	Deffered Tax Assets	-	-	-
	Property, Plant and Equipments	-	3,659.25	3,659.25
	Right of Use Assets	-	16.01	16.01
	Investment Property	-	13.32	13.32
	Loans	6,130.27	-	6,130.27
	Other non-financial assets	2,801.98	0.77	2,802.75
	Total Assets	5,82,188.19	4,369.00	5,86,557.19
	Liabilities:			

	Trade Payables	2,06,627.41	-	2,06,627.41
	Borrowings	1,78,934.75	-	1,78,934.75
	Derivative Financial Instrument	443.13	-	443.13
	Other financial Liability	1,835.34	-	1,835.34
	Deferred Tax Liabilities	-	1,633.48	1,633.48
	Provisions	10.99	189.32	200.31
	Other Non-Financial Liabilities	31,533.36	-	31,533.36
	Total Liabilities	4,19,384.99	1,822.80	4,21,207.79
	Particulars	As at March 31, 2023		
	Current (Less than 12 months)	Non-Current (More than 12 Months)	Total	
	Assets:			
	Securities for Trade	13,504.29	-	13,504.29
	Cash and Cash Equivalents	754.79	-	754.79
	Bank Balances other than cash and cash equivalent	1,74,892.34	5,572.50	1,80,464.84
	Derivative Financial Instrument	-	-	-
	Trade Receivables	8,648.84	-	8,648.84
	Investments	197.57	-	197.57
	Other financial asset	8,167.43	-	8,167.43
	Deffered Tax Assets	-	38.50	38.50
	Property, Plant and Equipments	-	844.31	844.31
	Right of Use Assets	-	16.33	16.33
	Investment Property	-	13.32	13.32
	Loans	3,505.53	-	3,505.53
	Other non-financial assets	1,615.93	1.17	1,617.11
	Total Assets	2,11,286.73	6,486.12	2,17,772.85
	Liabilities:			
	Trade Payables	1,30,760.16	-	1,30,760.16
	Borrowings	23,861.80	-	23,861.80
	Derivative Financial Instrument	854.00	-	854.00
	Other financial Liability	1,750.01	-	1,750.01
	Provisions	1.32	165.15	166.47
	Deffered Tax Liabilities	-	-	-
	Other Non-Financial Liabilities	3,156.21	-	3,156.21
	Total Liabilities	1,60,383.51	165.15	1,60,548.67
39	Additional Regulatory Information			

a)	Aging Schedule of Trade Receivables and Trade Payables:							
(i)	Trade receivables Ageing							
	As at March 31, 2024							
	Particulars	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	Total	
	Undisputed Receivables considered good - Unsecured*	5,477.66	52.12	327.90	77.20	321.06	6,255.94	
	Undisputed Receivables considered good - Secured*	13,852.06	0.44	2.34	0.04	0.01	13,854.90	
	Receivables which have significant increase in credit risk	0.22	0.19	8.90	0.28	-	9.59	
	Receivables - credit impaired	583.28	6.55	18.22	11.39	47.34	666.78	
	As at March 31, 2023							
	Particulars	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	Total	
	Undisputed Receivables considered good - Unsecured*	6,004.62	1.75	0.00	0.00	0.00	6,006.37	
	Undisputed Receivables considered good - Secured*	2,543.30	7.08	9.07	6.51	76.50	2,642.46	
	Receivables which have significant increase in credit risk	1.42	20.63	0.35	0.03	-	22.43	
	Receivables - credit impaired	90.57	97.42	91.25	65.52	309.18	653.94	
(ii)	Trade Payables Ageing							
	As at March 31, 2024							
	Particulars	Less than 6 months	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
	MSME Undisputed	10.85	-	-	-	-	10.85	
	Other than MSME Undisputed	2,06,053.41	293.68	62.05	37.67	169.74	2,06,616.56	
	MSME Disputed	-	-	-	-	-	-	

	Other than MSME Disputed	-	-	-	-	-	-	
	As at March 31, 2023							
	Particulars	Less than 6 months	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
	MSME Undisputed	0.28					0.28	
	Other than MSME Undisputed	1,30,357.49	193.25	27.66	4.02	177.46	1,30,759.89	
	MSME Disputed	-	-	-	-	-	-	
	Other than MSME Disputed	-	-	-	-	-	-	

b)	On September 19, 2022, Company has received notice under section 19 of Prohibition of Benami Property Transaction Act, 1988 from Income tax department. Further on May 17, 2023, Company has received notice under section 21 of Prohibition of Benami Property Transaction Act, 1988 from Income tax department. Company is in process of providing all the requisite information / data to the department in this matter.
c)	The Company has a Working Capital facility limit of more than 5 crores from various banks. Thsese facilities are provided against Fixed Deposits, Securities for trade etc. However there is no requirement of submitting Stock and debtors statement to the bank on monthly basis or Quarterly Information Statements.
d)	The Group has not been declared as a willful defaulter by any lender who has powers to declare a Group as a willful defaulter at any time during the financial year or after the end of reporting period but before the date when the Consolidated financial statements are approved.
e)	The Group does not have any transactions with struck-off companies.
f)	The Group does not have any charges or satisfaction which is yet to be registered with the Registrar of Companies (ROC) beyond the statutory period.
g)	The Group has compiled with the number of layers prescribed under clause (87) of section 2 of the Companies Act 2013 read with Companies (Restrictions on number of Layers) Rules, 2017.
h)	The Group has not advanced or loaned or invested funds to any other person(s) or entity(is), including foreign entities(intermediaries), with the understanding that the intermediary shall; i. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (Ultimate Beneficiaries), or ii. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
	The Group has not received any funds from any person(s) or entity(ies), including foreign entities

i)	(Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall; i. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party	

	(Ultimate beneficiaries), or ii. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.		
j)	The Group does not have any transactions which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).		
k)	The Group has not traded or invested in Crypto currency or Virtual Currency during the financial year.		
41	Leases		
	Information about lease:		
	The Company has taken office premises at certain locations on operating lease. The agreements are executed for a period ranging from 11 months to 120 months.		
	All the Lease agreements are Cancellable agrement by either parties and accordingly ROU assets and lease liabilities as per Ind AS 116 (Leases) on rental agreements has not been recognised by the Company.		
	The below table provides the details regarding the contractual maturities of lease liabilities on an undiscounted basis:		
	Particulars	As at 31 March 2024	As at 31 March 2023
	Less than one year	214.63	304.09
	One to five years	103.34	272.35
	More than five years	-	-
	Total	317.97	576.44
	The Group does not face a significant liquidity risk with regard to its lease liabilities as the current assets are sufficient to meet the obligations related to lease liabilities as and when they fall due.		
	Short-term and low value lease:		
	Rental expense incurred and paid for short-term and low value leases was Rs. 608.73 lakhs (31 March, 2023: 157.47 lakhs).		
42	Earnings per share		
	The earnings per share are computed by dividing the net profit attributable to the equity shareholders for the year by the weighted average number of equity shares outstanding during the reporting year. The earnings per share is calculated as under :		
		For the year	For the year

	Particulars	ended March 31, 2024	ended March 31, 2023
	Profit attributable to all equity holders	38,814.09	16,622.01
	Weighted average number of shares for basic EPS (A)	331.11	268.64
	Basic Earning Per Share (FV of Rs.10 each)	117.23	61.88
	Potential number of Equity share on account of conversion of Preference shares (B)	53.31	-
	Weighted average number of shares used in computing Diluted Earnings per Equity Share (A+B)	384.42	268.64
	Diluted Earning per share (in Rs.) (FV of Rs.10 each)	100.97	61.88
	Note:		
	The company has issued equity shares & preference shares during the year & accordingly weighted average method is used in calculation of basic & diluted earning per share.		

43	Employee Benefit						
	The Group has classified the various employee benefits provided to employees as under:						
(a)	Defined Contribution Plan						
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023			As at 1 April 2021	As at 31 March 2020
	Employer`s contribution to Provident Fund and Employee Stock Insurance	114.54	15.31				
		114.54	15.31			-	-
(b)	Defined Benefit Plan						
(i)	Gratuity Payable to employees						
	The Group's liabilities under the Payment of Gratuity Act,1972 are determined on the basis of actuarial valuation made at the end of each reporting period using the projected unit credit method.						
	The gratuity benefit is provided through unfunded plan and annual contributions are charged to the statement of profit and loss. Under the scheme, the settlement obligation remains with the Group. Group accounts for the liability for future gratuity benefits based on an actuarial valuation. The net present value of the Group`s obligation towards the same is actuarially determined based on the projected unit credit method as at the balance sheet date.						
(ii)	Risks associated with defined benefit plan are:						

-	Interest rate risk:						
	A fall in the discount rate which is linked to the G.Sec. Rate will increase the present value of the liability requiring higher provision.						
-	Salary Risk:						
	The present value of the defined benefit plan liability is calculated by reference to the future salaries of members. As such, an increase in the salary of the members more than assumed level will increase the plan`s liability.						
-	Asset Liability Matching (ALM) Risk:						
	The plan faces the ALM risk as to the matching cash flow. Entity has to manage pay-out based on pay as you go basis from own funds.						
-	Mortality risk:						
	Since the benefits under the plan is not payable for life time and payable till retirement age only, plan does not have any longevity risk.						
	Particulars	As at 31 March 2024	As at 31 March 2023			As at 31 March 2021	As at 31 March 2020
	Gratuity						
	Current Liabilities	10.99	2.66				
	Non-Current Liabilities	189.32	163.82				-
	Total	200.31	166.47			-	-
1	Principal Assumptions used for the purpose of the actuarial valuations						
	Assumptions (Previous Period)						
	Expected Return on Plan Assets		N.A.				
	Rate of Discounting		7.50%				
	Rate of Salary Increase		5.00%				
	Rate of Employee Turnover		For service 4 years and below 16.00% p.a. For service 5 years and above 2.00% p.a.				
	Mortality Rate During Employment		Indian Assured Lives				

			Mortality 2012-14 (Urban)				
	Assumptions (Current Period)						
	Expected Return on Plan Assets		N.A.				
	Rate of Discounting		7.11%				
	Rate of Salary Increase		5.00%				
	Rate of Employee Turnover		For service 4 years and below 50.00% p.a. For service 5 years and above 10.00% p.a.				
	Mortality Rate During Employment		Indian Assured Lives Mortality 2012-14 (Urban)				
2	Table Showing Change in the Present Value of Defined Benefit Obligation						
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023			As at 1 April 2021	As at 31 March 2020
	Present Value of Benefit Obligation at the Beginning of the Period	167.81	120.14				
	Interest Cost	12.59	8.69				
	Current Service Cost	113.41	51.49				
	Past Service Cost	-	-				
	Liability Transferred In/ Acquisitions	-	-				
	(Liability Transferred Out/ Divestments)	-	-				
	(Gains)/ Losses on Curtailment	-	-				
	(Liabilities Extinguished on Settlement)	-	-				
	(Benefit Paid Directly by the Employer)	(7.48)	(12.00)				
	(Benefit Paid From the Fund)	-	-				
	The Effect Of Changes in Foreign Exchange Rates	-	-				

	Actuarial (Gains)/Losses on Obligations - Due to Change in Demographic Assumptions	(210.21)	-				
	Actuarial (Gains)/Losses on Obligations - Due to Change in Financial Assumptions	6.94	(7.04)				
	Actuarial (Gains)/Losses on Obligations - Due to Experience	118.59	6.53				
	Present Value of Benefit Obligation at the End of the Period	201.64	167.81				
3	Table Showing Change in the Fair Value of Plan Assets						
	Fair Value of Plan Assets at the Beginning of the Period	-	-				
	Interest Income	-	-				
	Contributions by the Employer	-	-				
	Expected Contributions by the Employees	-	-				
	Assets Transferred In/Acquisitions	-	-				
	(Assets Transferred Out/ Divestments)	-	-				
	(Benefit Paid from the Fund)	-	-				
	(Assets Distributed on Settlements)	-	-				
	Effects of Asset Ceiling	-	-				
	The Effect of Changes In Foreign Exchange Rates	-	-				
	Return on Plan Assets, Excluding Interest Income	-	-				
	Fair Value of Plan Assets at the End of the Period	-	-				
	Particulars	As at 31 March 2024	As at 31 March 2023			As at 1 April 2021	As at 31 March 2020
4	Amount Recognized in the Balance Sheet						
	(Present Value of Benefit Obligation at the end of the Period)	(201.64)	(167.81)			-	-
	Fair Value of Plan Assets at the end of the Period	-	-			-	-
	Funded Status (Surplus/ (Deficit))	(201.64)	(167.81)			-	-
	Net (Liability)/Asset Recognized in the Balance Sheet	(201.64)	(167.81)			-	-
5	Net Interest Cost for Current Period						
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023			As at 1 April 2021	As at 31 March 2020
	Present Value of Benefit Obligation at the Beginning of the Period	167.81	120.14			-	-
	(Fair Value of Plan Assets at the Beginning of the Period)	-	-			-	-

	Net Liability/(Asset) at the Beginning	167.81	120.14			-	-
		-	-			-	-
	Interest Cost	12.59	8.69			-	-
	(Interest Income)	-	-			-	-
	Net Interest Cost for Current Period	12.59	8.69			-	-
6	Expenses Recognized in the Statement of Profit or Loss for Current Period						
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023			As at 1 April 2021	As at 31 March 2020
	Current Service Cost	113.41	51.49			-	-
	Net Interest Cost	12.59	8.69			-	-
	Past Service Cost	-	-			-	-
	(Expected Contributions by the Employees)	-	-			-	-
	(Gains)/Losses on Curtailments And Settlements	-	-			-	-
	Net Effect of Changes in Foreign Exchange Rates	-	-			-	-
	Expenses Recognized	126.00	60.18			-	-
7	Expenses Recognized in the Other Comprehensive Income (OCI) for Current Period						
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023			As at 1 April 2021	As at 31 March 2020
	Actuarial (Gains)/Losses on Obligation For the Period	(84.68)	(1.84)			-	-
	Return on Plan Assets, Excluding Interest Income	-	-			-	-
	Change in Asset Ceiling	-	-			-	-
	Net (Income)/Expense For the Period Recognized in OCI	(84.68)	(1.84)			-	-
8	Balance Sheet Reconciliation						
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023			As at 1 April 2021	As at 31 March 2020
	Opening Net Liability	167.81	120.14			-	-
	Expenses Recognized in Statement of Profit or Loss	126.00	60.18			-	-
	Expenses Recognized in OCI	(84.68)	(1.84)			-	-

	Net Liability/(Asset) Transfer In	-	-			-	-
	Net (Liability)/Asset Transfer Out	-	-			-	-
	(Benefit Paid Directly by the Employer)	-	(12.00)			-	-
	(Employer`s Contribution)	-	-			-	-
	Net Liability/(Asset) Recognized in the Balance Sheet	209.12	166.47			-	-
9	Category of Assets						
	Government of India Assets	-	-				
	State Government Securities	-	-				
	Special Deposits Scheme	-	-				
	Debt Instruments	-	-				
	Corporate Bonds	-	-				
	Cash And Cash Equivalents	-	-				
	Insurance fund	-	-				
	Asset-Backed Securities	-	-				
	Structured Debt	-	-				
	Other	-	-				
	Total	-	-				
10	Other Details						
	Particulars	As at 31 March 2024	As at 31 March 2023			As at 1 April 2021	As at 31 March 2020
	Defined Benefit Obligation (DBO) - Total	209.12	166.47			-	-
	Defined Benefit Obligation (DBO) - Due but Not Paid	-	-			-	-
	Expected Contribution in the Next Year	-	-			-	-
						-	-
11	Net Interest Cost for Next Year						
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023			As at 1 April 2021	As at 31 March 2020
	Present Value of Benefit Obligation at the End of the Period	209.12	166.47			-	-
	(Fair Value of Plan Assets at the End of the Period)	-	-			-	-
	Net Liability/(Asset) at the End of the Period	209.12	166.47			-	-
						-	-
	Interest Cost	14.87	12.59			-	-
	(Interest Income)	-	-			-	-

	Net Interest Cost for Next Year	14.87	12.59			-	-
12	Expenses Recognized in the Statement of Profit or Loss for Next Year						
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023			As at 1 April 2021	As at 31 March 2020
	Current Service Cost	76.19	75.86			-	-
	Net Interest Cost	14.87	12.59			-	-
	(Expected Contributions by the Employees)	-	-			-	-
	Expenses Recognized	91.06	88.44			-	-
13	Maturity Analysis of the Benefit Payments						
	Projected Benefits Payable in Future Years From the Date of Reporting						
	Particulars	As at 31 March 2024	As at 31 March 2023			As at 1 April 2021	As at 31 March 2020
	1st Following Year	10.99	2.66			-	-
	2nd Following Year	12.53	2.67			-	-
	3rd Following Year	27.97	4.14			-	-
	4th Following Year	11.95	6.75			-	-
	5th Following Year	17.64	6.65			-	-
	Sum of Years 6 To 10	84.96	45.22			-	-
	Sum of Years 11 and above	297.72	598.20			-	0.01
14	Sensitivity Analysis						
	Particulars	As at 31 March 2024	As at 31 March 2023			As at 1 April 2021	As at 31 March 2020
	Defined Benefit Obligation on Current Assumptions	209.12	166.47	166.47		-	-
				-		-	-
	Delta Effect of +1% Change in Rate of Discounting	(103.37)	(22.93)	(22.93)		-	-
	Delta Effect of -1% Change in Rate of Discounting	(80.03)	28.17	28.17		-	-
	Delta Effect of +1% Change in Rate of Salary Increase	(80.78)	27.78	27.78		-	-
	Delta Effect of -1% Change in Rate of Salary Increase	(103.20)	(23.20)	(23.20)		-	-
	Delta Effect of +1% Change in Rate of Employee Turnover	(90.48)	3.91	3.91		-	-
	Delta Effect of -1% Change in Rate of Employee Turnover	(95.20)	(5.23)	(5.23)		-	-

	The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.						
	The sensitivity analysis presented above may not be representative of the actual change in the Defined Benefit Obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.						
	Furthermore, in presenting the above sensitivity analysis, the present value of the Defined Benefit Obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same method as applied in calculating the Defined Benefit Obligation as recognised in the balance sheet.						
	There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years.						
15	Qualitative Disclosures						
	Para 139 (a) Characteristics of defined benefit plan						
	The entity has a defined benefit gratuity plan in India (unfunded). The entity's defined benefit gratuity plan is a final salary plan for employees. Gratuity is paid from entity as and when it becomes due and is paid as per entity scheme for Gratuity.						
	Para 139 (b) Risks associated with defined benefit plan						
	Gratuity is a defined benefit plan and entity is exposed to the Following Risks: Interest rate risk: A fall in the discount rate which is linked to the G.Sec. Rate will increase the present value of the liability requiring higher provision. Salary Risk: The present value of the defined benefit plan liability is calculated by reference to the future salaries of members. As such, an increase in the salary of the members more than assumed level will increase the plan`s liability. Asset Liability Matching Risk: The plan faces the ALM risk as to the matching cash flow. entity has to manage pay-out based on pay as you go basis from own funds. Mortality risk: Since the benefits under the plan is not payable for life time and payable till retirement age only, plan does not have any longevity risk.						
	Para 139 (c) Characteristics of defined benefit plans						
	During the year, there were no plan amendments, curtailments and settlements.						
	Para 147 (a)						
	Gratuity plan is unfunded.						

44	Investment in Securities						
							(Rs. In Lakhs)
	Particulars	As at March 31, 2024	As at March 31, 2023				
				No. of shares/			

	No. of shares/ Units	Rate	Amount	Units	Rate	Amount	
	At fair value through profit or loss						
	Astra Microwave Products Limited	2,09,894	596	1,250.34	-	-	-
	Best Agrolife Limited	36,386	458	166.68	-	-	-
	Creative Newtech Limited	2,66,813	713	1,901.18	-	-	-
	D P Wires Limited	19,614	425	83.34	-	-	-
	GRM Overseas Limited	2,52,047	119	299.18	-	-	-
	Gujarat Alkalies and Chemicals Limited	1,550	673	10.43	-	-	-
	HLE Glascoat Limited	24,865	408	101.51	-	-	-
	JBM Auto Limited	48,250	1,804	870.62	-	-	-
	Jindal Worldwide Limited	25,000	311	77.73	-	-	-
	Kalpataru Projects International Limited	1,53,200	1,066	1,632.96	-	-	-
	Kamdhenu Ventures Limited	10,48,449	167	1,745.67	-	-	-
	Kaveri Seed Company Limited	3,050	623	19.01	-	-	-
	Keystone Realtors Limited	50,000	605	302.28	-	-	-
	L&T Finance Holdings Limited	10,19,310	158	1,612.04	-	-	-
	Lakshmi Machine Works Limited	1,042	15,164	158.01	-	-	-
	Linde India Limited	358	6,408	22.94	-	-	-
	Lloyds Engineering Works Limited	8,34,128	49	408.64	-	-	-
	Marathon Nextgen Realty Limited	5,56,902	511	2,847.44	-	-	-
	MIRC Electronics Limited	12,65,075	19	240.36	-	-	-
	Privi Speciality Chemicals Limited	55,703	991	551.88	-	-	-
	Redington Limited	2,49,821	208	520.13	-	-	-
	Reliance Infrastructure Limited	20,40,927	271	5,520.71	-	-	-
	Schneider Electric Infrastructure Limited	1,54,000	737	1,134.75	-	-	-
	Secur Credentials Limited	19,65,695	17	330.24	-	-	-
	SIS LIMITED	1,79,323	409	733.97	-	-	-
	Sunteck Realty Limited	200	389	0.78	-	-	-
	TCI Express Limited	14,370	1,023	147.06	-	-	-
	TruCap Finance Limited	19,12,745	64	1,227.22	-	-	-
	TTK Healthcare Limited	1,000	1,483	14.83	-	-	-

	Usha Martin Limited	11,12,724	318	3,542.36	-	-	-
	Vidhi Specialty Food Ingredients Limited	58,238	454	264.52	-	-	-
	ADF Foods Limited	8,246	185	15.25	-	-	-
	Total			27,754.03			-

45	Financial risk management						
		Risk management framework					
		The Group has established a comprehensive system for risk management and internal controls for all its businesses to manage the risks that it is exposed to. The objective of its risk management framework is to ensure that various risks are identified, measured and mitigated and also that policies, procedures and standards are established to address these risks and ensure a systematic response in the case of crystallisation of such risks.					
		The Group has exposure to the following risk arising from financial instruments:					
	a)	Credit risk					
		Credit risk is the risk that Group will incur a loss because its customers or counterparties fail to discharge their contractual obligation.					
		The Group's financial assets comprise of Cash and bank balance, Securities for trade, Trade receivables, Loans, Investments and Other financial assets which comprise mainly of deposits.					
		The maximum exposure to credit risk at the reporting date is primarily from Group's trade receivable and loans.					
		Following provides exposure to credit risk for trade receivables and loans:					
		Particulars				As at 31 March 2024	As at 31 March 2023
		Trade Receivables				20,110.83	8,648.84
		Loans				6,130.27	3,505.53
		Total				26,241.10	12,154.37
	(i)	Trade Receivables					

		The Group applies the Ind AS 109 simplified approach to measure expected credit losses which uses a lifetime expected loss allowance (ECL) for all trade receivables.
		The application of simplified approach does not require the Group to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.
		To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics as follows:
		ï¿½ Receivable from Brokerage (Partly secured by collaterals mainly in form of Securities of listed Company)
		ï¿½ Receivable from Exchange (Unsecured)
		ï¿½ Receivable from Depository (Secured by collaterals mainly in form of Securities of listed Company)
		Receivable from Exchange (Unsecured) : There are no historical loss incurred in respect of Receivable from exchange. Entire exposure/receivable as at each reporting period is received and settled within 7 days from reporting period. Therefore, no ECL is recognized in respect of receivable from exchange.
		Receivable from Brokerage and depository: Group has large number of customer base with shared credit risk characteristics. As per the policy of the Group, Trade receivables to the extent not covered by collateral is considered as default and fully provided for against respective trade receivables and the amount of loss is recognized in the Statement of Profit and Loss. Subsequent recoveries of amounts previously written off (If any) are credited to the income statement as bad debts recovered. Trade receivable of the Group are of short duration with credit period ranging up to maximum 30 days. In case of delay in collection, the Group has right to charges interest (commonly referred as delayed / late payment charges) on overdue amount for the overdue period. However, in case of receivable from depository, the Group doesn't have right to charge interest. Though credit period given to customer in respect of receivable from depository is very short, generally there is significant delay in

		ultimate collection. The Group has not computed expected credit loss on such receivables.					
		For aging of Trade Receivables, refer note 39.					
		Movements in the allowances for impairment in respect of trade receivables as follows:					
		Particulars				As at 31 March 2024	As at 31 March 2023
		Opening Provision				676.37	623.91
		Creation/(utilization) during the year				-	52.47
		Closing Provision				676.37	676.37
	(ii)	Margin Trading facilities:					
		Company has large number of customer base with shared credit risk characteristics. Margin trading facilities are secured by collaterals (Shares and Securities and Cash Collateral). As per policy of the Company, margin trading facilities to the extent covered by collateral and servicing interest on a regular basis is not considered as due/default. Accounts becoming due/default are fully written off as bad debt against respective receivables and the amount of loss is recognised in the Statement of Profit and Loss. Subsequent recoveries of amounts previously written off are credited to the Statement of Profit and Loss as bad debts recovered. As at March 31, 2024, entire Margin Trading Facilities are secured by Collateral.					
		As per Ind AS 109, the maximum period to consider when measuring expected credit losses is the maximum contractual period (including extension options) over which the entity is exposed to credit risk and not a longer period, even if that longer period is consistent with business practice. Therefore, the maximum period to consider when measuring expected credit losses for these margin trading facilities is the maximum contractual period (i.e. on demand/one day)					
	(iii)	Other financial assets considered to have a low credit risk:					
		Credit risk on cash and cash equivalents is limited as the Company generally invest in deposits with banks with high credit ratings assigned by international and					

			domestic credit rating agencies. Stock in trade comprise of Quoted and Unquoted Equity instruments, Mutual Funds etc. which are market tradeable. Other financial assets include deposits for assets acquired	

		on lease and with qualified clearing counterparties and exchanges as per the prescribed statutory limits.					
	b)	Liquidity Risk					
		Liquidity risk is the risk that the Group may not be able to generate sufficient cash flow at reasonable cost to meet expected and / or unexpected claims. It arises in the funding of lending, trading and investment activities and in the management of trading positions.					
		The Group aims to maintain the level of its cash and cash equivalents and other highly marketable investments at an amount in excess of expected cash outflow on financial liabilities.					
		The table below summarises the maturity profile of the undiscounted cash flows of the Group's financial assets and liabilities as at March 31, 2024.					
		Particulars		Less than 1 Year	1 to 5 Years	More than 5 Years	Total Carrying Amount
		Financial Assets					
		Cash and Bank Balances		1,64,039.86	179.38	-	1,64,219.24
		Derivative financial instruments		-	-	-	-
		Trade receivables		20,110.83	-	-	20,110.83
		Securities for Trade		3,60,319.51	-	-	3,60,319.51
		Investments		28,254.31	-	-	28,254.31
		Loans		6,130.27	-	-	6,130.27
		Other financial assets		1,028.16	-	-	1,028.16
		Total		5,79,882.95	179.38	-	5,80,062.33
		Financial Liabilities					
		Derivative financial instruments		443.13	-	-	443.13
		Trade Payables		2,06,627.41	-	-	2,06,627.41
		Borrowings		1,78,934.75	-	-	1,78,934.75
		Other Financial Liabilities		1,835.34	-	-	1,835.34
		Total		3,87,840.64	-	-	3,87,840.64
		Net Excess / (Shortfall)		1,92,042.32	179.38	-	1,92,221.69
		The table below summarises the maturity profile of the undiscounted cash flows of the Group's financial assets and liabilities as at March 31, 2023.					

		Particulars		Less than 1 Year	1 to 5 Years	More than 5 Years	Total Carrying Amount
		Financial Assets					
		Cash and Bank Balances		1,75,647.14	5,572.50	-	1,81,219.64
		Derivative financial instruments		-	-	-	-
		Trade receivables		8,648.84	-	-	8,648.84
		Securities for Trade		13,504.29	-	-	13,504.29
		Investments		197.57	-	-	197.57
		Loans		3,505.53	-	-	3,505.53
		Other financial assets		8,167.43	-	-	8,167.43
		Total		2,09,670.79	5,572.50	-	2,15,243.29
		Financial Liabilities					
		Derivative financial instruments		854.00	-	-	854.00
		Trade Payables		1,30,760.16	-	-	1,30,760.16
		Borrowings		23,861.80	-	-	23,861.80
		Other Financial Liabilities		1,750.01	-	-	1,750.01
		Total		1,57,225.98	-	-	1,57,225.98
		Net Excess / (Shortfall)		52,444.81	5,572.50	-	58,017.31
	c)	Market Risk					
		Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises following types of risk: equity and commodity price risk and interest rate risk.					
	i)	Equity and Commodity Price Risk					
		The Group's exposure to equity price risk arises primarily on account of its proprietary positions. The below sensitivity depicts a scenario where a severe movement in equity prices, with everything else remaining constant, would result in following impact :-					
		Particulars		Impact on statement of profit and loss at 5 % movement			
			For the				

| | | |

			March 31, 2024				
		On Securities held for Trade:					
		Impact of upward movement				18,017.37	675.44
		Impact of downward movement				(18,017.37)	(675.44)
		On Derivative Instruments:					
		Impact of upward movement				22.16	42.70
		Impact of downward movement				(22.16)	(42.70)
	ii)	Interest Rate Risk					
		Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group is exposed to interest rate risk arising mainly from borrowings with floating interest rates. The Group is exposed to interest rate risk because the cash flows associated with floating rate borrowings will fluctuate with changes in interest rates. The Group manages the interest rate risks by maintaining a debt portfolio comprising a mix of fixed and floating rate borrowings.					
		At the reporting date, the interest profile of the Group's borrowings is as follows:					
		Exposure to Interest Rate Risk					
		Particulars				As at 31 March 2023	As at 31 March 2023
		Fixed rate borrowings including debt securities			-	-	
		Variable rate borrowings				1,78,934.75	23,861.80
		Total borrowings including debt securities			1,78,934.75	23,861.80	
46	Financial instruments-Accounting, classifications and fair value measurements						
	Refer to financial instruments by category table below for the disclosure on carrying value and fair value of financial assets and liabilities. For financial assets and liabilities maturing within one year from the Balance Sheet date and which are not carried at fair value, the carrying amounts approximate fair value due to the short maturity of these instruments.						
	The following methods and assumptions were used to estimate the fair values:						

The following table shows the carrying amounts of financial instruments as at March 31, 2024 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:

Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
Financial assets					
Cash and Cash Equivalents	5,181.17	-	-	5,181.17	5,181.17
Bank Balances other than cash and cash equivalent	1,59,038.07	-	-	1,59,038.07	1,59,038.07
Derivative financial instruments	-	-	-	-	-
Securities for Trade	-	3,60,319.51	-	3,60,319.51	3,60,319.51
Trade Receivables	20,110.83	-	-	20,110.83	20,110.83
Investments	500.28	27,754.03	-	28,254.31	28,254.31
Loans	6,130.27	-	-	6,130.27	6,130.27
Other financial asset	1,028.16	-	-	1,028.16	1,028.16
Total	1,91,988.78	3,88,073.54	-	5,80,062.33	5,80,062.33
Financial liabilities					
Trade Payables	2,06,627.41	-	-	2,06,627.41	2,06,627.41
Borrowings	1,78,934.75	-	-	1,78,934.75	1,78,934.75
Derivative financial instruments	-	443.13		443.13	443.13
Other financial Liability	1,835.34	-	-	1,835.34	1,835.34
Total	3,87,397.50	443.13	-	3,87,840.64	3,87,840.64

The following table shows the carrying amounts of financial instruments as at March 31, 2023 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:

Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
Financial assets					
Cash and Cash Equivalents	754.79	-	-	754.79	754.79
Bank Balances other than cash and cash equivalent	1,80,464.84	-	-	1,80,464.84	1,80,464.84
Derivative financial instruments	-	-	-	-	-
Securities for Trade	-	13,504.29	-	13,504.29	13,504.29

	Trade Receivables	8,648.84	-	-	8,648.84	8,648.84
	Investments	197.57	-	-	197.57	197.57
	Loans	3,505.53	-	-	3,505.53	3,505.53
	Other financial asset	8,167.43	-	-	8,167.43	8,167.43
	Total	2,01,739.01	13,504.29	-	2,15,243.29	2,15,243.29
	Financial liabilities					
	Trade Payables	1,30,760.16	-	-	1,30,760.16	1,30,760.16
	Borrowings	23,861.80	-	-	23,861.80	23,861.80
	Derivative Financial Instrument	-	854.00	-	854.00	854.00
	Other financial Liability	1,750.01	-	-	1,750.01	1,750.01
	Total	1,56,371.98	854.00	-	1,57,225.98	1,57,225.98
	Fair value hierarchy:					
	Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price), regardless of whether that price is directly observable or estimated using a valuation technique. The investments included in level 1 of fair value hierarchy have been valued using quoted prices for instruments in an active market. The investments included in level 2 of fair value hierarchy have been valued using valuation techniques based on observable market data. The investments included in Level 3 of fair value hierarchy have been valued using the income approach and break-up value to arrive at their fair value. There is no movement from between Level 1, Level 2 and Level 3. There is no change in Inputs use for measuring Level 3 fair value.					
	The following table summarises financial instruments measured at fair value on recurring basis:					
	As at 31st March 2024		Level 1	Level 2	Level 3	Total
	Financial Instruments:					
	Derivatives		443.13	-	-	443.13
	Mutual Fund Units		87.57	-	-	87.57
	Equity Shares		3,60,319.51	-	-	3,60,319.51
	Total		3,60,850.21	-	-	3,60,850.21
	As at 31st March 2023		Level 1	Level 2	Level 3	Total

	Financial Instruments:					-
	Derivatives		854.00	-	-	854.00
	Mutual Fund Units		15.98	-	-	15.98
	Equity Shares		13,488.31	-	-	13,488.31
	Total		14,358.29	-	-	14,358.29

47	Income taxes				
(A)	The major components of income tax expense for the year are as under:				
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023		
	Current Tax				
	In respect of current year	11,383.89	5,923.01		
	In respect of prior years	-	(5.97)		
	Total (a)	11,383.89	5,917.04		
	Deferred Tax				
	Origination and reversal of temporary differences	1,650.67	(191.37)		
	Total (b)	1,650.67	(191.37)		
	Income Tax recognised in the statement of Profit and Loss (A+B)				
	Income tax expenses recognized in OCI				
	Re-measurement of defined employee benefit plans	(21.31)	(0.46)		
	Income tax relating to items that will not be classified to the statement of profit and loss	-	-		
	Total			13,013.24	5,725.20
(B)	Reconciliation of tax expenses and the accounting profit for the year is as under:				
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023		
	Profit before tax	51,848.64	22,347.68		
	Tax Rate	25.17%	25.17%		
	Income tax expenses calculated	13,049.27	5,624.46		
	Tax on expense not tax deductible	92.37	119.69		
	Tax on Deductions			(13.47)	-
	Tax on income exempt from tax	-	(12.77)		
	Tax on income at lower rate			(93.60)	(0.21)

	Tax on OCI						(21.31)		
	Tax of earlier years						-	(5.97)	
	Total tax expenses as per the statement of profit and loss					13,013.25	5,725.20		
	During the year, the Group has not surrendered or disclosed any income in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961). Accordingly, there are no transaction which are not recorded in the books of accounts.								
48	Additional regulatory information - Information required for consolidated financial statements pursuant to Schedule III of the Companies Act, 2013:								
	Sr. no.	Name of the entity	Net assets i.e. total assets minus total liabilities	Share in profit or loss	Share in Total Comprehensive Income (TCI)				
			31-Mar-24	31-Mar-23	31-Mar-24	31-Mar-23	31-Mar-24	31-Mar-23	
			%	Amount	%	Amount	%	Amount	%
	1	Parent or Holding Company							
		Jainam Broking Limited	99.9%	1,65,185.56	99.9%	57,152.70	100.1%	38,834.04	100.5%
	2	Subsidiaries							
		Jainam Fincap Private Limited	0.0%	-	0.0%	-	0.0%	-	0.1%
		Jainam IFSC Mavens Private Limited	0.1%	163.56	0.1%	71.48	(0.1%)	(20.23)	(0.6%)
	3	Associate(As per Equity Method)							
		Jainam Capital							

		Advisors Private Limited	0.0%	0.28	-	-	0.0%	0.28	-
		Total	100%	1,65,349.40	100%	57,224.19	100%	38,814.09	100%
	Notes:								
(i)	Percentage have been calculated, based on consolidated financial figures.								
(ii)	The Holding Company does not have any subsidiaries outside India.								

49	Capital management					
	The Group manages its capital structure and makes necessary adjustments in light of changes in economic conditions and the requirements of financial covenants. To maintain or adjust the capital structure, the Group may adjust the dividend payment to shareholders, return on capital to shareholders,issue new shares or raise/ repay debt..					
	For the purpose of the Group's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders of the Group. The primary objectives of the Group's capital management is to maximize the shareholder value and to ensure the Group`s ability to continue as a going concern. There is no non compliance with any covenants of borrowings.					
	Particulars		As at March 31, 2024	As at March 31, 2023		
	Borrowings				1,78,934.75	23,861.80
	Less: Cash and cash equivalents				5,181.17	754.79
	Net Debt		(i)		1,73,753.58	23,107.01
	Total equity		(ii)		1,65,349.40	57,224.19
	Total Capital		(iii)=(i)+(ii)		3,39,102.98	80,331.20
	Gearing ratio		(i)/(iii)		51%	29%
	In order to achieve this overall objective, the Group's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the interest-bearing loans and					

	borrowings that define capital structure requirements. Breaches in meeting the financial covenants would permit the bank to immediately call loans and borrowings. There have been no breaches in the financial covenants of any interest-bearing loans and borrowing in the current period.
	No changes were made in the objectives, policies or processes for managing capital during the aforesaid periods.
50	In the opinion of the Board and to the best of their knowledge & belief, the compliance related to GST provisions was properly complied, to the extent applicable to the company for the year under audit. Difference, if any, between the figures as per books of account and the GST Returns, are reconciled and would be corrected in next period GST returns and in Annual Returns. Therefore, Turnover Differences may arise between books and GST return. The said differences do not have any material impact on the standalone financial statements regarding classification, tax liability and other requirement of the GST Provisions.
51	Subsequent Events
	In preparing these standalone financial statements, the Company has evaluated events and transactions that occur during the period subsequent to 31 March 2024 for potential recognition or disclosure in the standalone financial statements. These subsequent events have been considered through September XX, 2024, which is the date, the standalone financial statements were available to be issued. No significant items were identified, which may require an adjustment to the standalone financial statements. The Company had redeemed 87,50,000 5% Non Cumulative Optionally Convertible Non Participating Redeemable Preference Shares on August 01, 2024 for Rs. 404 per share having face value of Rs. 10 at a premium of Rs. 394 per share vide its board resolution dated August 01, 2024.
52	Dividends paid during the year ended March 31, 2024 include an amount of Rs. 2 per equity share and Rs. 0.50 per preference shares towards final dividend for the year ended March 31, 2023. Dividends paid during the year ended March 31, 2023 include an amount of Rs. 2 per equity share towards final dividend for the year ended March 31, 2022. Dividends declared by the Company are based on the profit available for distribution. On September __, 2024, the Board of Directors of the Company have proposed a final dividend of Rs. 2 per share in respect of the year ended March 31, 2024 subject to the approval of shareholders at the Annual General Meeting, and if approved, would result in a cash outflow of approximately Rs. 719.97 lakhs.
53	Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year`s classification / disclosure.

Textual information (140)

Disclosure of additional balance sheet notes explanatory [Text Block]

11	(B) Right-of-use assets	
		(? in Lakhs)
	Particulars	Amount
	Gross carrying value as at 01-04-2022	17,484.25
	Addition during the year	-
	Deletion during the year	-
	Adjustment during the year	-
	Currency Fluctuation	1,478.36
	Gross carrying value as at 31-03-2023	18,962.61
	Accumulated depreciation as at 01-04-2022	1,907.67
	Charged for the year	543.64
	Deletion during the year	-
	Adjustment during the year	-
	Currency Fluctuation	184.25
	Accumulated depreciation as at 31-03-2023	2,635.56
	Carrying value as at 31-03-2023	16,327.05
	Carrying value as at 01-04-2022	15,576.58
	Gross carrying value as at 01-04-2021	16,953.22
	Addition during the year	-
	Deletion during the year	-
	Adjustment during the year	-
	Currency Fluctuation	531.03
	Gross carrying value as at 31-03-2022	17,484.25
	Accumulated depreciation as at 01-04-2021	1,300.35
	Charged for the year	557.72
	Deletion during the year	-
	Adjustment during the year	-
	Currency Fluctuation	49.60

	Accumulated depreciation as at 31-03-2022	1,907.67
	Carrying value as at 31-03-2022	15,576.58
	The Group has entered into one lease agreement for the use of office premises situated at Gift City SEZ at Gandhinagar, Gujarat for a period of 30 years. The Group has made upfront payment of Rs.17,010 Hundreds for allotment of office space. Amortization of said leasehold assets as per Ind AS 116 has been done on Straight Line basis over period of lease agreement.	

12	Investment Property	
		(? in Lakhs)
	Particular	Freehold Land
	Cost	
	As on 01-04-2021	13.32
	Addition	-
	Deletion	-
	As on 31-03-2022	13.32
	Addition	
	Deletion	
	As on 31-03-2023	13.32
	Accumulated Depericiation	
	As on 01-04-2021	-
	During the year	-
	Deletion	-
	As on 31-03-2022	-
	During the year	
	Deletion	
	As on 31-03-2022	-
	As on 01-04-2021	13.32
	As on 31-03-2022	13.32
	As on 31-03-2023	13.32
	Notes:	
(i)	Investment property existing as on April 01, 2021 i.e. the date of transition to Ind AS, the Company has used previous GAAP carrying value as deemed cost.	
	As at March 31, 2023, fair value of the investment property is Rs. 190 lakhs. These valuation are based on	

(ii)	valuation performed by an accredited independent valuer, who is specialist in valuing these types of investment property. The Group has no restrictions on the realisability of its investment properties and no contractual obligations to purchase, construct or develop investment properties or for repairs, maintainance and enhancements.				
(iii)	Group has not earned any profit / incurred losses on the above Investment property during the year (Previous year: Nil).				
31	Contingent liabilities and Capital Commitment				
(A)	Contingent liabilities:				
	Particulars		As at 31 March 2023	As at 31 March 2022	As at 1 April 2021
	Guarantees				
(i)	Bank guarantees with exchanges as margin / government authorities (Secured by 25%-50% Fixed Deposit and/or immovable properties)	1,57,900.00	74,005.00	35,050.00	
	Others				
(i)	Claims against the Company not acknowledged as debts*	401.18	78.43	57.34	
(ii)	Disputed income tax demands not provided for (Refer notes below)	59.87	22.05	22.05	
	Total		1,58,420.93	74,128	35,151.43
	*Relates to legal claims filed against the Company by our customers / exchange in the ordinary course of business				
	Note :				
(a)	For AY 2013-14, Company has filed an appeal with CIT Appeals against the disputed demand with respect to Income Tax of Rs. 14.87 lakhs against which Company has paid Rs. 2.98 lakhs. The management believes that its position is likely to be upheld in the appellate process and the ultimate outcome of this proceeding will not have a material adverse effect on the Company's financial position and results of operations.				
(b)	For AY 2014-15, Company has filed an appeal with CIT Appeals against the disputed demand with respect to Income Tax of Rs. 7.18 lakhs against which Company has paid Rs.1.44 lakhs. The management believes that its position is likely to be upheld in the appellate process and the ultimate outcome of this proceeding will not have a material adverse effect on the Company's financial position and results of operations.				
(c)	For AY 2016-17, Company has filed an appeal with CIT Appeals against the disputed demand with respect to Income Tax of Rs. 37.82 lakhs against which Company has paid Rs. 7.56 lakhs on August 28, 2023. The management believes that its position is likely to be upheld in the appellate process and the ultimate outcome of this proceeding will not have a material adverse effect on the Company's financial position and results of operations.				
	On January 10, 2023 and January 11, 2023, Directorate General of GST Intelligence has performed search on the Company`s Corporate office. On conclusion of Search, Department has demanded Tax amounting to Rs. 27.20 lakhs towards				

(d)	non-reversal of ITC as per section 42 of the CGST Act, Interest of Rs. 18.24 lakhs as per section 50(1) of the GST Act and	

	Penalty of Rs. 4.08 lakhs as per section 122 of the CGST Act. The Company has accepted the demand and paid the GST liability vide DRC-03 on September 5, 2023.				
(B)	Capital Commitment:				
	There are no outstanding Capital Commitment as on March 31, 2023 (Previous Year March 31, 2022 : Nil and April 1, 2021 : Nil)				
32	Corporate Social Responsibility				
	As per provisions of section 135 of the Companies Act, 2013, the Company has to incur at least 2% of average net profits of the preceding three financial years towards Corporate Social Responsibility ("CSR"). A CSR committee has been formed for carrying out CSR activities as per the Schedule VII of the Companies Act, 2013. Details are as under:				
	Amount spent during the financial year:				
	Particulars		F.Y. 2022-23	F.Y. 2021-22	F.Y. 2020-21
	Amount required to be spent by Company during the year	203.11	116.72	69.19	
	Amount of expenditure incurred during the year	251.24	573.93	98.98	
	Shortfall / (Excess) at the end of the year	(48.13)	(457.20)	(29.79)	
	Total of Previous Years shortfall / (excess)	(486.99)	(29.79)	-	
	Unspent / (Excess) CSR Amount as at Balance Sheet Date	(535.12)	(486.99)	(29.79)	
	Note:				
	There were no related party transaction with respect to CSR activities.				

33	Related Party Disclosures:				
(A)	Names of related parties and nature of relationship				
			As at 31 March 2023	As at 31 March 2022	As at 31 March 2021
(a)	Subsidiary Companies				
	Jainam Fincap Private Limited		-	100%	100%
	Jainam Fincap Private Limited (till March, 30 2023)		100%		
	Jainam IFSC Mavens Private Limited		100%	100%	100%
(b)	Organizations/Firm owning directly or indirectly interest in voting power that gives them control or significant influence				
	M/s. Prarthana Enterprise				

(c)	Key Management Personnel				
	Mr. Milan S. Parikh (Managing Director)				
	Mrs. Vidhi D. Parikh (Director)				
	Mrs. Anal M. Parikh (Director w.e.f. September 15, 2021)				
	Mr. Dishant M. Parikh (Chief Financials Officer) (w.e.f. June 4, 2022)				
	Ms. Meghavi Gonawala (CS) (upto March 14, 2023)				
	Ms. Mittal Narendrabhai Shah (CS) (w.e.f. March 15, 2023)				
(d)	Relatives of Key Management Personnel as above				
	Mr. Bharat S. Parikh				
	Mr. Jainam M. Parikh				
	Mrs. Suchi Jainam Parikh				
(e)	Enterprises in which relative of key management personnel exercise significant influence				
	JNM Corporation				
	Jainam Commodities Private Limited				
	Jeetyash Infrastructure Private Limited				
	Milanbhai Sureshbhai Parikh HUF				
	Parikh Bharat HUF				
	Sureshchandra Chimanlal Parikh (Huf)				
	Bharat Sureshchandra Parikh (Huf)				
(B)	Details of transactions with related party in the ordinary course of business for the year ended:				
	Particulars		For the year ended March 31, 2023 (in Lakhs)	For the year ended March 31, 2022 (in Lakhs)	As at 31 March 2021 (in Lakhs)
	Revenue from Operation:				
	Revenue From Sale of Services				
	Brokerage Income				
	Bharat Sureshchandra Parikh (Huf)		1,462.84	3.00	0.07
	M/s. Prarthana Enterprise		1,001.53	606.01	450.00
	Mrs. Vidhi D. Parikh		-	0.05	0.01

	Revenue From Other Incidental Services				
	Turnover and Other Charges				
	Bharat Sureshchandra Parikh (Huf)		1,380.54	481.45	
	M/s. Prarthana Enterprise		8,127.57	4,568.21	
	Rent Income				
	Jainam Commodities Private Limited		0.02	-	
	Interest on Margin Funding and late payments				
	Bharat Sureshchandra Parikh (Huf)		347.00	-	
	M/s. Prarthana Enterprise		11,800.00	5,517.03	
	Employee Benefit Expenses				
	Directors Remuneration				
	Mr. Milan S. Parikh		72.00	72.00	24.00
	Mrs. Vidhi D. Parikh		36.00	36.00	7.20
	Mrs. Anal M. Parikh		30.00	30.00	24.00
	Salaries to Key Management Personnel				
	Ms. Meghavi Gonawala		3.28	1.10	-
	Mr. Dishant D. Parikh		60.00	60.00	-
	Ms. Mittal Narendrabhai Shah		0.53	-	-
	Rent Expense:				
	Mr. Milan S. Parikh		5.40	5.40	3.00
	Dividend Paid				
	Milanbhai Sureshbhai Parikh		51.70	-	-
	Dishant Milanbhai Parikh		31.62	-	-
	Anal Milan Parikh		4.87	-	-
	Bharatbhai Sureshbhai Parikh		35.70	-	-
	Jainam Milanbhai Parikh		6.22	-	-
	Vidhi Dishant Parikh		2.02	-	-
	Prarthana Enterprises		307.65	-	-
	Bharat Sureshchandra Parikh (Huf)		3.78	-	-
	Milan Sureshchandra Parikh (Huf)		6.43	-	-
	Sureshchandra Chimanlal Parikh (Huf)		6.30	-	-

	JNM Corporation		0.60	-	-
	Equity Share Capital (including Securities Premium)				
	JNM Corporation		75.00	-	-
	Sale of Investment				
	Milan Suresh Parikh		36.40	-	
	Anal Milan Parikh		26.00	-	
	Milan Suresh Parikh HUF		26.00	-	
	Dishant Milan Parikh		46.80	-	
	Vidhi Dishant Parikh		39.00	-	
	Jainam Milan Parikh		46.80	-	
	Suchi Jainam Parikh		39.00	-	
	All related party transactions entered during the year were in ordinary course of the business and are on arm's length basis.				
(C)	Amount due to/from related party as on:				
	Particulars		As at 31 March 2023 (in Lakhs)	As at 31 March 2022 (in Lakhs)	As at 31 March 2021 (in Lakhs)
	Other receivables:				
	Receivable for sale of shares in investment				
	Milan Suresh Parikh		33.40	-	
	Anal Milan Parikh		23.00	-	
	Milan Suresh Parikh HUF		23.00	-	
	Dishant Milan Parikh		46.80	-	
	Vidhi Dishant Parikh		36.00	-	
	Jainam Milan Parikh		43.80	-	
	Suchi Jainam Parikh		36.00	-	
	Notes:				
(i)	Personal guarantee also given by Director against overdraft facilities obtained from banks.				
(ii)	Provision for post-employment benefits like gratuity fund and leave encashment are made based on actuarial valuation on an overall Group basis				

	are not included in remuneration to key management personnel.			
(iii)	Transactions pertaining to receipts and payments (including profits earned / loss incurrred by such related parties) in Demat accounts of Related parties are not disclosed separately. Further Closing balances of such Client accounts (Demat account) have not been disclosed.			
34	Segment Reporting			
	The Group`s Operation predominantly relates to two segments which are:			
(a)	Shares, Securities & Commodities Trading Business			
(b)	Equity,Currency and Commodity Broking and its related activities			
	The Chief Operationg Decision Maker(CODM) reviews the operations of the Group as two operating segment. All other activities of the Group revolve around the main business. In line with the organisation structure the reporting system to the CODM and the associated risks and rewards the Group is managed organisationally as a unified entity with various functional heads reporting to the top management and is not organised along product/ service or geographical lines.			
	The Group operates in one geographic segment namely `within India` and accordingly no separate information for geographic segment wise disclosure is required.			
	Particulars		As at 31 March 2023	As at 31 March 2022
	Segment Revenue			
	Shares, Securities & Commodities Trading Business		12,959.22	29,104.34
	Broking and other related activities		34,757.40	20,085.44
	Segment Costs			
	Shares, Securities & Commodities Trading Business		9,568.31	19,851.56
	Broking and other related activities		19,280.08	15,212.05
	Segment Results			
	Shares, Securities & Commodities Trading Business		3,390.91	9,252.78
	Broking and other related activities		15,477.32	4,873.39
	Unallocable Incomes		7,523.04	3,625.51
	Unallocable Expenses		(2,087.58)	(1,366.30)
	Finance Cost		(1,956.01)	(1,366.94)
	Operating profit		22,347.68	15,018.44
	Tax Expense		5,725.67	3,846.09
	Profit for the year		16,622.01	11,172.35
	Segment Assets			
	Shares, Securities & Commodities Trading Business		13,504.29	8,217.53
	Broking and other related activities		2,04,230.06	1,14,759.64

	Unallocable Assets		38.50	0.05
	Total Assets		2,17,772.85	1,22,977.22
	Segment Liabilites			
	Shares, Securities & Commodities Trading Business		854.00	4,897.61
	Broking and other related activities		1,59,528.19	79,225.04
	Unallocable Liabilities		166.47	272.60
	Total Liabilites		1,60,548.67	84,395.25

35	Maturity Analysis Of Assets And Liabilities			
	The below table shows an analysis of assets and liabilities analysed according to when they are expected to be recovered or settled:			
	Particulars	As at March 31, 2023		
	Current (Less than 12 months)	Non-Current (More than 12 Months)	Total	
	Assets:			
	Securities for Trade	13,504.29	-	13,504.29
	Cash and Cash Equivalents	754.79	-	754.79
	Bank Balances other than cash and cash equivalent	1,80,464.84	-	1,80,464.84
	Trade Receivables	8,648.84	-	8,648.84
	Investments	197.57	-	197.57
	Other financial asset	8,167.43	-	8,167.43
	Deffered Tax Assets	-	38.50	38.50
	Property, Plant and Equipments	-	844.31	844.31
	Right of Use Assets	-	16.33	16.33
	Investment Property	-	13.32	13.32
	Loans	3,505.53	-	3,505.53
	Other non-financial assets	1,615.93	1.17	1,617.11
	Total Assets	2,16,859.23	913.62	2,17,772.85
	Liabilities:			
	Trade Payables	1,30,760.16	-	1,30,760.16
	Borrowings	23,861.80	-	23,861.80
	Derivative Financial Instrument	854.00	-	854.00
	Other financial Liability	1,750.01	-	1,750.01
	Provisions	1.32	165.15	166.47
	Other Non-Financial Liabilities	3,156.21	-	3,156.21
	Total Liabilities	1,60,383.51	165.15	1,60,548.67

	Particulars	As at March 31, 2022		
	Current (Less than 12 months)	Non-Current (More than 12 Months)	Total	
	Assets:			
	Securities for Trade	8,217.53	-	8,217.53
	Cash and Cash Equivalents	9,235.62	-	9,235.62
	Bank Balances other than cash and cash equivalent	82,782.82	-	82,782.82
	Derivative Financial Instrument	-	-	-
	Trade Receivables	15,932.02	-	15,932.02
	Investments	-	0.01	0.01
	Other financial asset	2,467.50	-	2,467.50
	Deffered Tax Assets	-	0.05	0.05
	Property, Plant and Equipments	-	676.72	676.72
	Right of Use Assets	-	15.58	15.58
	Investment Property	-	13.32	13.32
	Loans	2,168.31	-	2,168.31
	Other non-financial assets	1,416.56	51.18	1,467.74
	Total Assets	1,22,220.37	756.85	1,22,977.22
	Liabilities:			
	Trade Payables	73,206.76	-	73,206.76
	Borrowings	-	-	-
	Derivative Financial Instrument	4,897.61	-	4,897.61
	Other financial Liability	2,471.83	-	2,471.83
	Provisions	5.86	114.27	120.14
	Deffered Tax Liabilities	152.47	-	152.47
	Other Non-Financial Liabilities	3,546.45	-	3,546.45
	Total Liabilities	84,280.98	114.27	84,395.25
	Particulars	As at April 1, 2021		
	Current (Less than 12 months)	Non-Current (More than 12 Months)	Total	
	Assets:			
	Securities for Trade	18,795.81	-	18,795.81
	Cash and Cash Equivalents	6,515.64	-	6,515.64
	Bank Balances other than cash and cash equivalent	38,607.56	-	38,607.56
	Trade Receivables	5,525.01	-	5,525.01
	Investments	-	152.33	152.33

	Other financial asset	637.63	-	637.63
	Deffered Tax Assets	-	-	-
	Property, Plant and Equipments	-	612.95	612.95
	Right of Use Assets	-	15.65	15.65
	Investment Property	-	13.32	13.32
	Loans	1,249.03	-	1,249.03
	Other non-financial assets	422.67	-	422.67
	Total Assets	71,753.35	794.25	72,547.60
	Liabilities:			
	Trade Payables	40,029.73	-	40,029.73
	Borrowings	1,705.66	-	1,705.66
	Derivative Financial Instrument	451.89	-	451.89
	Other financial Liability	6,936.10	-	6,936.10
	Provisions	12.96	100.11	113.07
	Deffered Tax Liabilities	421.10	-	421.10
	Other Non-Financial Liabilities	1,226.75	-	1,226.75
	Total Liabilities	50,784.19	100.11	50,884.30

36	Additional Regulatory Information						
a)	Aging Schedule of Trade Receivables and Trade Payables:						
(i)	Trade receivables Ageing						
	As at March 31, 2023						
	Particulars	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	Total
	Undisputed Receivables considered good - Unsecured*	6,004.62	1.75	0.00	0.00	0.00	6,006.37
	Undisputed Receivables considered good - Secured*	2,543.30	7.08	9.07	6.51	76.50	2,642.46
	Receivables which have significant increase in credit risk	1.42	20.63	0.35	0.03	-	22.43
	Receivables - credit impaired	90.57	97.42	91.25	65.52	309.18	653.94
	As at March 31, 2022						

	Particulars	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	Total		
	Undisputed Receivables considered good - Unsecured*	7,878.87	0.31	0.00	0.00	0.00	7,879.18		
	Undisputed Receivables considered good - Secured*	7,381.37	63.52	120.78	428.18	59.00	8,052.85		
	Receivables which have significant increase in credit risk	0.21	0.18	0.65	0.55	-	1.59		
	Receivables - credit impaired	144.57	60.46	75.96	79.45	261.87	622.31		
(ii)	Trade Payables Ageing								
	As at March 31, 2023								
	Particulars	Less than 6 months	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total		
	MSME Undisputed	0.28	-	-	-	-	0.28		
	Other than MSME Undisputed	1,30,357.48	193.25	27.66	4.02	177.46	1,30,759.88		
	MSME Disputed	-	-	-	-	-	-		
	Other than MSME Disputed	-	-	-	-	-	-		
	As at March 31, 2022								
	Particulars	Less than 6 months	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total		
	MSME Undisputed	0.10					0.10		
	Other than MSME Undisputed	72,695.81	328.85	176.28	2.27	3.45	73,206.66		
	MSME Disputed	-	-	-	-	-	-		
	Other than MSME Disputed	-	-	-	-	-	-		
b)	On September 19, 2022, Company has received notice under section 19 of Prohibition of Benami Property Transaction Act, 1988 from Income tax department. Further on May 17, 2023, Company has received notice under section 21 of Prohibition of Benami Property Transaction Act, 1988 from Income tax department. Company is in process of providing all the requisite information / data to the department in this matter.								
	The Company has a Working Capital facility limit of more than 5 crores from various banks. Thsese facilities are provided against								

c)		Fixed Deposits, Securities for trade etc. However there is no requirement of	

	submitting Stock and debtors statement to the bank on monthly basis or Quarterly Information Statements.
d)	The Group has not been declared as a willful defaulter by any lender who has powers to declare a Group as a willful defaulter at any time during the financial year or after the end of reporting period but before the date when the Consolidated financial statements are approved.
e)	The Group does not have any transactions with struck-off companies.
f)	The Group does not have any charges or satisfaction which is yet to be registered with the Registrar of Companies (ROC) beyond the statutory period.
g)	The Group has compiled with the number of layers prescribed under clause (87) of section 2 of the Companies Act 2013 read with Companies (Restrictions on number of Layers) Rules, 2017.
h)	The Group has not advanced or loaned or invested funds to any other person(s) or entity(is), including foreign entities(intermediaries), with the understanding that the intermediary shall; i. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (Ultimate Beneficiaries), or ii. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
i)	The Group has not received any funds from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall; i. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate beneficiaries), or ii. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
j)	The Group does not have any transactions which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
k)	The Group has not traded or invested in Crypto currency or Virtual Currency during the financial year.
38	Leases
	Information about lease:
	The Group has taken office premises at certain locations on operating lease. The agreements are executed for a period ranging from 11 months to 120 months.
	All the Lease agreements are Cancellable agrement by either parties and accordingly ROU assets and lease liabilities as per Ind

	AS 116 (Leases) on rental agreements has not been recognised by the Group.		
	The below table provides the details regarding the contractual maturities of lease liabilities on an undiscounted basis:		
	Particulars	As at 31 March 2023	As at 31 March 2022
	Less than one year	304.09	72.26
	One to five years	272.35	104.99
	More than five years	-	-
	Total	576.44	177.26
	The Group does not face a significant liquidity risk with regard to its lease liabilities as the current assets are sufficient to meet the obligations related to lease liabilities as and when they fall due.		
	Short-term and low value lease:		
	Rental expense incurred and paid for short-term and low value leases was Rs. 157.47 lakhs (31 March, 2022: 109.28 lakhs).		
39	Earnings per share		
	The earnings per share are computed by dividing the net profit attributable to the equity shareholders for the year by the weighted average number of equity shares outstanding during the reporting year. The earnings per share is calculated as under :		
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
	Profit attributable to all equity holders	16,622.01	11,172.35
	Weighted average number of shares for basic EPS (A)	268.64	233.34
	Basic Earning Per Share (FV of Rs.10 each)	61.88	47.88
	Potential number of Equity share on account of conversion of Preference shares (B)	-	4.59
	Weighted average number of shares used in computing Diluted Earnings per Equity Share (A+B)	268.64	237.93
	Diluted Earning per share (in Rs.) (FV of Rs.10 each)	61.88	46.96
	Note:		
	The Company has converted all of its preference shares into equity during the previous year ended on March 31, 2022 and accordingly, there are no preference shares which were required to be considered for the calculation of diluted earnings per share for the year ended March 31, 2023.		

40	Employee Benefit				
	The Group has classified the various employee benefits provided to employees as under:				
(a)	Defined Contribution Plan				
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022	As at 1 April 2021	As at 31 March 2020
	Employer`s contribution to Provident Fund and Employee Stock Insurance	13.13	10.23		
		13.13	10.23	-	-
(b)	Defined Benefit Plan				
(i)	Gratuity Payable to employees				
	The Group's liabilities under the Payment of Gratuity Act,1972 are determined on the basis of actuarial valuation made at the end of each reporting period using the projected unit credit method.				
	The gratuity benefit is provided through unfunded plan and annual contributions are charged to the statement of profit and loss. Under the scheme, the settlement obligation remains with the Group. Group accounts for the liability for future gratuity benefits based on an actuarial valuation. The net present value of the Group`s obligation towards the same is actuarially determined based on the projected unit credit method as at the balance sheet date.				
(ii)	Risks associated with defined benefit plan are:				
-	Interest rate risk:				
	A fall in the discount rate which is linked to the G.Sec. Rate will increase the present value of the liability requiring higher provision.				
-	Salary Risk:				
	The present value of the defined benefit plan liability is calculated by reference to the future salaries of members. As such, an increase in the salary of the members more than assumed level will increase the plan`s liability.				
-	Asset Liability Matching (ALM) Risk:				
	The plan faces the ALM risk as to the matching cash flow. Entity has to manage pay-out based on pay as you go basis from own funds.				
-	Mortality risk:				
	Since the benefits under the plan is not payable for life time and payable till retirement age only, plan does not have any longevity risk.				
	Particulars	As at 31 March 2023	As at 31 March 2022	As at 31 March 2021	As at 31 March 2020

	Gratuity				
	Current Liabilities	2.66	5.86		
	Non-Current Liabilities	163.82	114.27		-
	Total	166.47	120.14	-	-
1	Principal Assumptions used for the purpose of the actuarial valuations				
	Assumptions (Previous Period)				
	Expected Return on Plan Assets	N.A.	N.A.		
	Rate of Discounting	7.23%	6.80%		
	Rate of Salary Increase	5.00%	6.00%		
	Rate of Employee Turnover	For service 4 years and below 16.00% p.a. For service 5 years and above 2.00% p.a.	For service 4 years and below 10.00% p.a. For service 5 years and above 3.00% p.a.		
	Mortality Rate During Employment	Indian Assured Lives Mortality 2012-14 (Urban)	Indian Assured Lives Mortality (2006-08) Ultimate		
	Assumptions (Current Period)				
	Expected Return on Plan Assets	N.A.	N.A.		
	Rate of Discounting	7.50%	7.23%		
	Rate of Salary Increase	5.00%	5.00%		
	Rate of Employee Turnover	For service 4 years and below 16.00% p.a. For service 5 years and above 2.00% p.a.	For service 4 years and below 16.00% p.a. For service 5 years and above 2.00% p.a.		
	Mortality Rate During Employment	Indian Assured Lives Mortality 2012-14 (Urban)	Indian Assured Lives Mortality 2012-14 (Urban)		

2	Table Showing Change in the Present Value of Defined Benefit Obligation				
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022	As at 1 April 2021	As at 31 March 2020
	Present Value of Benefit Obligation at the Beginning of the Period	120.14	102.88		
	Interest Cost	8.69	7.00		
	Current Service Cost	51.49	97.53		
	Past Service Cost	-	-		
	Liability Transferred In/ Acquisitions	-	-		
	(Liability Transferred Out/ Divestments)	-	-		
	(Gains)/ Losses on Curtailment	-	-		
	(Liabilities Extinguished on Settlement)	-	-		
	(Benefit Paid Directly by the Employer)	(12.01)	(5.53)		
	(Benefit Paid From the Fund)	-	-		
	The Effect Of Changes in Foreign Exchange Rates	-	-		
	Actuarial (Gains)/Losses on Obligations - Due to Change in Demographic Assumptions	-	(21.36)		
	Actuarial (Gains)/Losses on Obligations - Due to Change in Financial Assumptions	(7.04)	(30.07)		
	Actuarial (Gains)/Losses on Obligations - Due to Experience	5.20	(30.32)		
	Present Value of Benefit Obligation at the End of the Period	166.47	120.14		
3	Table Showing Change in the Fair Value of Plan Assets				
	Fair Value of Plan Assets at the Beginning of the Period	-	-		
	Interest Income	-	-		
	Contributions by the Employer	-	-		
	Expected Contributions by the Employees	-	-		
	Assets Transferred In/Acquisitions	-	-		
	(Assets Transferred Out/ Divestments)	-	-		
	(Benefit Paid from the Fund)	-	-		
	(Assets Distributed on Settlements)	-	-		
	Effects of Asset Ceiling	-	-		

	The Effect of Changes In Foreign Exchange Rates	-	-		
	Return on Plan Assets, Excluding Interest Income	-	-		
	Fair Value of Plan Assets at the End of the Period	-	-		
	Particulars	As at 31 March 2023	As at 31 March 2022	As at 1 April 2021	As at 31 March 2020
4	Amount Recognized in the Balance Sheet				
	(Present Value of Benefit Obligation at the end of the Period)	(166.47)	(120.14)	-	-
	Fair Value of Plan Assets at the end of the Period	-	-	-	-
	Funded Status (Surplus/ (Deficit))	(166.47)	(120.14)	-	-
	Net (Liability)/Asset Recognized in the Balance Sheet	(166.47)	(120.14)	-	-
5	Net Interest Cost for Current Period				
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022	As at 1 April 2021	As at 31 March 2020
	Present Value of Benefit Obligation at the Beginning of the Period	120.14	102.88	-	-
	(Fair Value of Plan Assets at the Beginning of the Period)	-	-	-	-
	Net Liability/(Asset) at the Beginning	120.14	102.88	-	-
				-	-
	Interest Cost	8.69	7.00	-	-
	(Interest Income)	-	-	-	-
	Net Interest Cost for Current Period	8.69	7.00	-	-
6	Expenses Recognized in the Statement of Profit or Loss for Current Period				
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022	As at 1 April 2021	As at 31 March 2020
	Current Service Cost	51.49	97.53	-	-
	Net Interest Cost	8.69	7.00	-	-
	Past Service Cost	-	-	-	-
	(Expected Contributions by the Employees)	-	-	-	-
	(Gains)/Losses on Curtailments And Settlements	-	-	-	-

	Net Effect of Changes in Foreign Exchange Rates	-	-	-	-
	Expenses Recognized	60.18	104.53	-	-
7	Expenses Recognized in the Other Comprehensive Income (OCI) for Current Period				
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022	As at 1 April 2021	As at 31 March 2020
	Actuarial (Gains)/Losses on Obligation For the Period	(1.84)	(81.75)	-	-
	Return on Plan Assets, Excluding Interest Income	-	-	-	-
	Change in Asset Ceiling	-	-	-	-
	Net (Income)/Expense For the Period Recognized in OCI	(1.84)	(81.75)	-	-
8	Balance Sheet Reconciliation				
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022	As at 1 April 2021	As at 31 March 2020
	Opening Net Liability	120.14	102.88	-	-
	Expenses Recognized in Statement of Profit or Loss	60.18	104.53	-	-
	Expenses Recognized in OCI	(1.84)	(81.75)	-	-
	Net Liability/(Asset) Transfer In	-	-	-	-
	Net (Liability)/Asset Transfer Out	-	-	-	-
	(Benefit Paid Directly by the Employer)	(12.00)	(5.53)	-	-
	(Employer`s Contribution)	-	-	-	-
	Net Liability/(Asset) Recognized in the Balance Sheet	166.47	120.14	-	-
9	Category of Assets				
	Government of India Assets	-	-		
	State Government Securities	-	-		
	Special Deposits Scheme	-	-		
	Debt Instruments	-	-		
	Corporate Bonds	-	-		
	Cash And Cash Equivalents	-	-		
	Insurance fund	-	-		
	Asset-Backed Securities	-	-		
	Structured Debt	-	-		

	Other	-	-		
	Total	-	-		
10	Other Details				
	Particulars	As at 31 March 2023	As at 31 March 2022	As at 1 April 2021	As at 31 March 2020
	Defined Benefit Obligation (DBO) - Total	166.47	120.14	-	-
	Defined Benefit Obligation (DBO) - Due but Not Paid	-	-	-	-
	Expected Contribution in the Next Year	-	-	-	-
				-	-
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022	As at 1 April 2021	As at 31 March 2020
11	Net Interest Cost for Next Year				
	Present Value of Benefit Obligation at the End of the Period	166.47	120.14	-	-
	(Fair Value of Plan Assets at the End of the Period)	-	-	-	-
	Net Liability/(Asset) at the End of the Period	166.47	120.14	-	-
		-	-	-	-
	Interest Cost	12.59	8.69	-	-
	(Interest Income)	-	-	-	-
	Net Interest Cost for Next Year	12.59	8.69	-	-
12	Expenses Recognized in the Statement of Profit or Loss for Next Year				
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022	As at 1 April 2021	As at 31 March 2020
	Current Service Cost	75.86	51.49	-	-
	Net Interest Cost	12.59	8.69	-	-
	(Expected Contributions by the Employees)	-	-	-	-
	Expenses Recognized	88.44	60.18	-	-

13	Maturity Analysis of the Benefit Payments				
	Projected Benefits Payable in Future Years From the Date of Reporting				
	Particulars	As at 31 March 2023	As at 31 March 2022	As at 1 April 2021	As at 31 March 2020
	1st Following Year	2.66	5.86	-	-
	2nd Following Year	2.67	2.16	-	-
	3rd Following Year	4.14	2.31	-	-
	4th Following Year	6.75	3.28	-	-
	5th Following Year	6.65	5.00	-	-
	Sum of Years 6 To 10	45.22	28.03	-	-
	Sum of Years 11 and above	598.20	405.23	0.01	-
14	Sensitivity Analysis				
	Particulars	As at 31 March 2023	As at 31 March 2022	As at 1 April 2021	As at 31 March 2020
	Defined Benefit Obligation on Current Assumptions	166.47	120.14	-	-
		-	-	-	-
	Delta Effect of +1% Change in Rate of Discounting	(22.93)	(16.15)	-	-
	Delta Effect of -1% Change in Rate of Discounting	28.17	19.91	-	-
	Delta Effect of +1% Change in Rate of Salary Increase	27.78	20.17	-	-
	Delta Effect of -1% Change in Rate of Salary Increase	(23.20)	(16.60)	-	-
	Delta Effect of +1% Change in Rate of Employee Turnover	3.91	2.03	-	-
	Delta Effect of -1% Change in Rate of Employee Turnover	(5.23)	(2.82)	-	-
	The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.				
	The sensitivity analysis presented above may not be representative of the actual change in the Defined Benefit Obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.				
	Furthermore, in presenting the above sensitivity analysis, the present value of the Defined Benefit Obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same method as applied in calculating the Defined Benefit Obligation as recognised in the balance sheet.				

	There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years.						
15	Qualitative Disclosures						
	Para 139 (a) Characteristics of defined benefit plan						
	The entity has a defined benefit gratuity plan in India (unfunded). The entity's defined benefit gratuity plan is a final salary plan for employees. Gratuity is paid from entity as and when it becomes due and is paid as per entity scheme for Gratuity.						
	Para 139 (b) Risks associated with defined benefit plan						
	Gratuity is a defined benefit plan and entity is exposed to the Following Risks: Interest rate risk: A fall in the discount rate which is linked to the G.Sec. Rate will increase the present value of the liability requiring higher provision. Salary Risk: The present value of the defined benefit plan liability is calculated by reference to the future salaries of members. As such, an increase in the salary of the members more than assumed level will increase the plan`s liability. Asset Liability Matching Risk: The plan faces the ALM risk as to the matching cash flow. entity has to manage pay-out based on pay as you go basis from own funds. Mortality risk: Since the benefits under the plan is not payable for life time and payable till retirement age only, plan does not have any longevity risk.						
	Para 139 (c) Characteristics of defined benefit plans						
	During the year, there were no plan amendments, curtailments and settlements.						
	Para 147 (a)						
	Gratuity plan is unfunded.						
41	Financial risk management						
		Risk management framework					
		The Group has established a comprehensive system for risk management and internal controls for all its businesses to manage the risks that it is exposed to. The objective of its risk management framework is to ensure that various risks are identified, measured and mitigated and also that policies, procedures and standards are established to address these risks and ensure a systematic response in the case of crystallisation of such risks.					
		The Group has exposure to the following risk arising from financial instruments:					
	a)	Credit risk					
		Credit risk is the risk that Group will incur a loss because its customers or counterparties fail to discharge their contractual obligation.					
		The Group's financial assets					

		comprise of Cash and bank balance, Securities for trade, Trade receivables, Loans, Investments and Other financial assets which comprise mainly of deposits.					
		The maximum exposure to credit risk at the reporting date is primarily from Group's trade receivable and loans.					
		Following provides exposure to credit risk for trade receivables and loans:					
		Particulars			As at 31 March 2023	As at 31 March 2022	As at 1 April 2021
		Trade Receivables			8,648.84	15,932.02	5,525.01
		Loans			3,505.53	2,168.31	1,249.03
		Total			12,154.37	18,100.33	6,774.04
	(i)	Trade Receivables					
		The Group applies the Ind AS 109 simplified approach to measure expected credit losses which uses a lifetime expected loss allowance (ECL) for all trade receivables.					
		The application of simplified approach does not require the Group to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.					
		To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics as follows:					
		ï¿½ Receivable from Brokerage (Partly secured by collaterals mainly in form of Securities of listed Company)					
		ï¿½ Receivable from Exchange (Unsecured)					
		ï¿½ Receivable from Depository (Secured by collaterals mainly in form of Securities of listed Company)					
		Receivable from Exchange (Unsecured) : There are no historical loss incurred in respect of Receivable from exchange. Entire exposure/receivable as at each reporting period is received and settled within 7 days from reporting					

		period. Therefore, no ECL is recognized in respect of receivable from exchange.					
		Receivable from Brokerage and depository: Group has large number of customer base with shared credit risk characteristics. As per the policy of the Group, Trade receivables to the extent not covered by collateral is considered as default and fully provided for against respective trade receivables and the amount of loss is recognized in the Statement of Profit and Loss. Subsequent recoveries of amounts previously written off (If any) are credited to the income statement as bad debts recovered. Trade receivable of the Group are of short duration with credit period ranging up to maximum 30 days. In case of delay in collection, the Group has right to charges interest (commonly referred as delayed / late payment charges) on overdue amount for the overdue period. However, in case of receivable from depository, the Group doesn't have right to charge interest. Though credit period given to customer in respect of receivable from depository is very short, generally there is significant delay in ultimate collection. The Group has not computed expected credit loss on such receivables.					
		For aging of Trade Receivables, refer note 36.					
		Movements in the allowances for impairment in respect of trade receivables as follows:					
		Particulars			As at 31 March 2023	As at 31 March 2022	As at 01 April 2021
		Opening Provision			623.91	418.48	-
		Creation/(utilization) during the year			52.47	205.42	418.48
		Closing Provision			676.37	623.91	418.48
	(ii)	Margin Trading facilities:					
		Company has large number of customer base with shared credit risk characteristics. Margin trading facilities are secured by collaterals (Shares and Securities and Cash Collateral). As per policy of the Company, margin trading facilities to the extent covered by collateral and servicing interest on a regular basis is not considered as due/default. Accounts becoming due/default are					

fully written off as bad debt against respective receivables and the amount of loss is recognised in the Statement of Profit and Loss. Subsequent recoveries of amounts previously written off are credited to the Statement of Profit and Loss as bad debts recovered. As at March 31, 2023, entire Margin Trading Facilities are secured by Collateral (March 31, 2021 : 100% secured,

		April 1, 2021 : 100% secured) and accordingly no provision / written off required.					
		As per Ind AS 109, the maximum period to consider when measuring expected credit losses is the maximum contractual period (including extension options) over which the entity is exposed to credit risk and not a longer period, even if that longer period is consistent with business practice. Therefore, the maximum period to consider when measuring expected credit losses for these margin trading facilities is the maximum contractual period (i.e. on demand/one day)					
	(iii)	Other financial assets considered to have a low credit risk:					
		Credit risk on cash and cash equivalents is limited as the Group generally invest in deposits with banks with high credit ratings assigned by international and domestic credit rating agencies. Stock in trade comprise of Quoted and Unquoted Equity instruments, Mutual Funds etc. which are market tradeable. Other financial assets include deposits for assets acquired on lease and with qualified clearing counterparties and exchanges as per the prescribed statutory limits.					
	b)	Liquidity Risk					
		Liquidity risk is the risk that the Group may not be able to generate sufficient cash flow at reasonable cost to meet expected and / or unexpected claims. It arises in the funding of lending, trading and investment activities and in the management of trading positions.					
		The Group aims to maintain the level of its cash and cash equivalents and other highly marketable investments at an amount in excess of expected cash outflow on financial liabilities.					
		The table below summarises the maturity profile of the undiscounted cash flows of the Group's financial assets and liabilities as at March 31, 2023.					
		Particulars		Less than 1 Year	1 to 5 Years	More than 5 Years	Total Carrying Amount
		Financial Assets					
		Cash and Bank Balances		1,75,647.14	5,572.50	-	1,81,219.64

		Derivative financial instruments		-	-	-	-
		Trade receivables		8,648.84	-	-	8,648.84
		Securities for Trade		13,504.29	-	-	13,504.29
		Investments		197.57	-	-	197.57
		Loans		3,505.53	-	-	3,505.53
		Other financial assets		8,167.43	-	-	8,167.43
		Total		2,09,670.79	5,572.50	-	2,15,243.29
		Financial Liabilities					
		Derivative financial instruments		854.00	-	-	854.00
		Trade Payables		1,30,760.16	-	-	1,30,760.16
		Borrowings		23,861.80	-	-	23,861.80
		Other Financial Liabilities		1,750.01	-	-	1,750.01
		Total		1,57,225.98	-	-	1,57,225.98
		Net Excess / (Shortfall)		52,444.81	5,572.50	-	58,017.31
		The table below summarises the maturity profile of the undiscounted cash flows of the Group's financial assets and liabilities as at March 31, 2022.					
		Particulars		Less than 1 Year	1 to 5 Years	More than 5 Years	Total Carrying Amount
		Financial Assets					
		Cash and Bank Balances		89,475.45	2,543.00	-	92,018.45
		Derivative financial instruments		-	-	-	-
		Trade receivables		15,932.02	-	-	15,932.02
		Securities for Trade		8,217.53	-	-	8,217.53
		Investments		0.01	-	-	0.01
		Loans		2,168.31	-	-	2,168.31
		Other financial assets		2,467.50	-	-	2,467.50
		Total		1,18,260.82	2,543.00	-	1,20,803.82
		Financial Liabilities					
		Derivative financial instruments		4,897.61	-	-	4,897.61
		Trade Payables		73,206.76	-	-	73,206.76
		Borrowings		-	-	-	-
		Other Financial Liabilities		2,471.83	-	-	2,471.83
		Total		80,576.20	-	-	80,576.20
		Net Excess / (Shortfall)		37,684.62	2,543.00	-	40,227.62

		The table below summarises the maturity profile of the undiscounted cash flows of the Group's financial assets and liabilities as at April 1, 2021.					
		Particulars		Less than 1 Year	1 to 5 Years	More than 5 Years	Total Carrying Amount
		Financial Assets					
		Cash and Bank Balances		43,649.20	1,474.00	-	45,123.20
		Derivative financial instruments		-	-	-	-
		Trade receivables		5,525.01	-	-	5,525.01
		Securities for Trade		18,795.81	-	-	18,795.81
		Investments		152.33	-	-	152.33
		Loans		1,249.03	-	-	1,249.03
		Other financial assets		637.63	-	-	637.63
		Total		70,009.01	1,474.00	-	71,483.01
		Financial Liabilities					
		Derivative financial instruments		451.89	-	-	451.89
		Trade Payables		40,029.73	-	-	40,029.73
		Borrowings		1,705.66	-	-	1,705.66
		Other Financial Liabilities		6,936.10	-	-	6,936.10
		Total		49,123.38	-	-	49,123.38
		Net Excess / (Shortfall)		20,885.63	1,474.00	-	22,359.63
	c)	Market Risk					
		Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises following types of risk: equity and commodity price risk and interest rate risk.					
	i)	Equity and Commodity Price Risk					
		The Group's exposure to equity price risk arises primarily on account of its proprietary positions. The below sensitivity depicts a scenario where a severe movement in equity prices, with everything else remaining constant, would result in following impact :-					
			Impact on statement of profit				

		Particulars	and loss at 5 % movement				
		For the year ended March 31, 2023	For the year ended March 31, 2022	For the year ended April 1, 2021			
		On Securities held for Trade:					
		Impact of upward movement			675.44	410.88	939.79
		Impact of downward movement			(675.44)	(410.88)	(939.79)
		On Derivative Instruments:					
		Impact of upward movement			42.70	244.88	22.59
		Impact of downward movement			(42.70)	(244.88)	(22.59)
	ii)	Interest Rate Risk					
		Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group is exposed to interest rate risk arising mainly from borrowings with floating interest rates. The Group is exposed to interest rate risk because the cash flows associated with floating rate borrowings will fluctuate with changes in interest rates. The Group manages the interest rate risks by maintaining a debt portfolio comprising a mix of fixed and floating rate borrowings.					
		At the reporting date, the interest profile of the Group's borrowings is as follows:					
		Exposure to Interest Rate Risk					
		Particulars			As at 31 March 2023	As at 31 March 2022	As at 01 April 2021
		Fixed rate borrowings including debt securities		-	-	-	
		Variable rate borrowings			23,861.80	-	1,705.66
		Total borrowings including debt securities		23,861.80	-	1,705.66	
42	Financial instruments-Accounting, classifications and fair value measurements						
	Refer to financial instruments by category table below for the disclosure on carrying value and fair value of financial assets and liabilities. For financial assets and liabilities maturing within one year from the Balance Sheet date and which are not carried at fair value, the carrying amounts approximate fair value due to the short maturity of these instruments.						

	The following methods and assumptions were used to estimate the fair values:					
	The following table shows the carrying amounts of financial instruments as at March 31, 2023 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	754.79	-	-	754.79	754.79
	Bank Balances other than cash and cash equivalent	1,80,464.84	-	-	1,80,464.84	1,80,464.84
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	13,504.29	-	13,504.29	13,504.29
	Trade Receivables	8,648.84	-	-	8,648.84	8,648.84
	Investments	197.57	-	-	197.57	197.57
	Loans	3,505.53	-	-	3,505.53	3,505.53
	Other financial asset	8,167.43	-	-	8,167.43	8,167.43
	Total	2,01,739.01	13,504.29	-	2,15,243.29	2,15,243.29
	Financial liabilities					
	Trade Payables	1,30,760.16	-	-	1,30,760.16	1,30,760.16
	Borrowings	23,861.80	-	-	23,861.80	23,861.80
	Derivative financial instruments	-	854.00		854.00	854.00
	Other financial Liability	1,750.01	-	-	1,750.01	1,750.01
	Total	1,56,371.98	854.00	-	1,57,225.98	1,57,225.98
	The following table shows the carrying amounts of financial instruments as at March 31, 2022 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	9,235.62	-	-	9,235.62	9,235.62
	Bank Balances other than cash and cash equivalent	82,782.82	-	-	82,782.82	82,782.82

	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	8,217.53	-	8,217.53	8,217.53
	Trade Receivables	15,932.02	-	-	15,932.02	15,932.02
	Investments	0.01	-	-	0.01	0.01
	Loans	2,168.31	-	-	2,168.31	2,168.31
	Other financial asset	2,467.50	-	-	2,467.50	2,467.50
	Total	1,12,586.29	8,217.53	-	1,20,803.82	1,20,803.82
	Financial liabilities					
	Trade Payables	73,206.76	-	-	73,206.76	73,206.76
	Borrowings	-	-	-	-	-
	Derivative Financial Instrument	-	4,897.61	-	4,897.61	4,897.61
	Other financial Liability	2,471.83	-	-	2,471.83	2,471.83
	Total	75,678.59	4,897.61	-	80,576.20	80,576.20
	The following table shows the carrying amounts of financial instruments as at April 01, 2021 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	6,515.64	-	-	6,515.64	6,515.64
	Bank Balances other than cash and cash equivalent	38,607.56	-	-	38,607.56	38,607.56
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	18,795.81	-	18,795.81	18,795.81
	Trade Receivables	5,525.01	-	-	5,525.01	5,525.01
	Investments	152.33	-	-	152.33	152.33
	Loans	1,249.03	-	-	1,249.03	1,249.03
	Other financial asset	637.63	-	-	637.63	637.63
	Total	52,687.21	18,795.81	-	71,483.01	71,483.01
	Financial liabilities					
	Trade Payables	40,029.73	-	-	40,029.73	40,029.73
	Borrowings	1,705.66	-	-	1,705.66	1,705.66
	Derivative financial instruments	-	451.89		451.89	451.89

	Other financial Liability	6,936.10	-	-	6,936.10	6,936.10
	Total	48,671.49	451.89	-	49,123.38	49,123.38
	Fair value hierarchy:					
	Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price), regardless of whether that price is directly observable or estimated using a valuation technique. The investments included in level 1 of fair value hierarchy have been valued using quoted prices for instruments in an active market. The investments included in level 2 of fair value hierarchy have been valued using valuation techniques based on observable market data. The investments included in Level 3 of fair value hierarchy have been valued using the income approach and break-up value to arrive at their fair value. There is no movement from between Level 1, Level 2 and Level 3. There is no change in Inputs use for measuring Level 3 fair value.					
	The following table summarises financial instruments measured at fair value on recurring basis:					
	As at 31st March 2023		Level 1	Level 2	Level 3	Total
	Financial Instruments:					
	Derivatives		854.00	-	-	854.00
	Mutual Fund Units		15.98	-	-	15.98
	Equity Shares		13,488.31	-	-	13,488.31
	Total		14,358.29	-	-	14,358.29
	As at 31st March 2022		Level 1	Level 2	Level 3	Total
	Financial Instruments:					-
	Derivatives		4,897.61	-	-	4,897.61
	Mutual Fund Units		15.72	-	-	15.72
	Equity Shares		8,201.81	-	-	8,201.81
	Total		13,115.14	-	-	13,115.14
	As at 1st April 2021		Level 1	Level 2	Level 3	Total
	Financial Instruments:					
	Derivatives		451.89	-	-	451.89
	Mutual Fund Units		1.00	-	-	1.00
	Equity Shares		18,794.81	-	-	18,794.81

	Total		19,247.70	-	-	19,247.70
43	First time adoption of Ind AS:					
	For reporting periods up to and including the year ended March 31, 2022, the Group prepared its Consolidated financial statements in accordance with Indian GAAP. The Group has prepared its financial statements in accordance with Ind AS prescribed under section 133 of the Act and other accounting principles generally accepted in India and as notified by Ministry of Corporate Affairs with the transition date being April 1, 2021. The impact of transition has been provided in the Opening Reserves as at April 1, 2021.					
	In preparing these Consolidated financial statements, the Group has opted to avail the choices available for certain transitional provisions within Ind AS 101, 'First time adoption of Indian Accounting Standards', which offers exemption from applying specified Ind AS retrospectively. The most significant of these provisions are in the following areas:					
	i. Deemed cost for property, plant and equipment and intangible assets					
	The Group has elected to continue with the carrying value for all of its property, plant and equipment and intangible assets as measured as per the previous GAAP and used that as its deemed cost as at the date of transition.					
	ii. Classification and measurement of financial assets					
	At the transition date, the Group assessed the conditions for classification of financial assets and accordingly classified its financial assets at either amortised cost, fair value through other comprehensive income or fair value through profit and loss account, as appropriate, under the provisions of Ind AS 109, 'Financial Instruments'.					
	iii. De-recognition of financial assets					
	The Group has elected to not recognise financial assets or financial liabilities which were de-recognised in accordance with its previous GAAP as a result of transactions that occurred before the transition date.					
	iv. Revenue from contracts with customers					
	The Group has availed the following practical expedients in applying the standard retrospectively:					
	a. For completed contracts within the same annual reporting period, no restatement has been done;					
	b. For completed contracts that have variable consideration, the Group has used the transaction price at the date the contract was completed rather than estimating variable consideration amounts in the comparative					

	reporting periods; and				
	c. For all reporting periods presented before the beginning of the first Ind AS reporting period, no disclosures of the amount of transaction price allocated to the remaining performance obligations have been done.				
	v. Investments in subsidiaries				
	The financial statements prepared are separate financial statements. The Group has elected to measure investment in subsidiaries at deemed cost (previous GAAP carrying amount) as per Ind AS 27.				
	Reconciliation of net worth and net income between Indian GAAP and Ind AS Consolidated financial statements.				
	A. Reconciliation of shareholders' equity as per Indian GAAp and Ind AS Consolidated financial statements				
				(Rs. in lakhs)	
	Particulars	Note	As at April 01, 2021	As at March 31, 2022	
	Net-worth as per Indian GAAP		20,827.04	38,705.97	20827.04
	Adjustments under Ind AS :				
	Fair valuation of securities	(a)	1,684.58	(548.05)	
	Derivative Financial Instrument	(b)	3.68	1,264.20	
	Depreciation	(c)	(5.81)	(36.69)	
	Gratuity	(d)	(33.57)	(51.29)	
	ECL	(e)	(418.48)	(623.91)	
	Others	(g)	27.92	29.83	
	Deferred tax on above adjustments	(f)	(422.05)	(158.10)	
	Total impact on net worth		836.26	(124.00)	
	Total shareholders' equity as per Ind AS consolidated financial statements		21,663.30	38,581.97	
	B. Reconciliation of net profit as per Indian GAAP and Ind AS Consolidated financial statements				
			(Rs in lakhs)		
	Particulars	Note	For the year ended March 31, 2022		
	Net Profit as per Indian GAAP		12,199.00		

	Adjustments on account of:				
	Depreciation	(a)	(30.88)		
	Fair valuation of securities	(b)	(2,232.63)		
	Equity Stock Option Payable	(c)	440.10		
	Derivative Financial Instrument	(d)	820.41		
	CSR Expense	(e)	(2.44)		
	Deferred Tax Adjustments	(f)	284.35		
	Gratuity	(g)	(99.46)		
	ECL	(h)	(205.42)		
	Other	(i)	(0.67)		
	Net profit as per Ind AS Consolidated financial statements		11,172.35		
	Re-measurement of net-defined employee benefits plan		81.75		
	Foreign Currency Translation Reserve		5.20		
	Deferred Tax benefit/(expense)		(20.57)		
	Total comprehensive income as per Ind AS consolidated financial statements		11,238.72		
	C. Reconciliation of Statement of cash flows				
	There were no material differences between the Statement of Cash Flows presented under Ind AS and the previous GAAP.				
	Notes to the reconciliations.				
	(a) Valuation of debt and equity securities:				
	Under Indian GAAP, investments that are acquired with the intention of holding them for not more than one year from the date on which such investments are made, are considered as current investment and shown as Inventories (Securities for trade). Investments acquired with the intention of holding for more than one year from the date on which such investments are made are classified as long-term investments. The securities held as securities for trade is carried at cost or market value, whichever is lower. Accordingly, only mark-to-market losses on securities held as securities for trade is recognised in the statement of profit and loss while gains are ignored. Long term investments are carried at acquisition cost after providing for diminution in value, if such diminution is other than of a temporary nature. As per Ind AS, all financial assets have to be classified at 'amortised cost', 'fair value through other comprehensive income' or 'fair value through profit and loss'. These classifications are based on the business model test and the contractual cash flow test. Under Indian GAAP, unrealized gains were not accounted in the books.				
	Under Ind AS, unrealized gains have been accounted in the statement of profit and loss.				

	(b) Lease rent escalation:				
	Under Indian GAAP, lease payments under an operating lease are recognised as an expense in the statement of profit and loss on a straight-line basis over the lease term, unless another systematic basis is more representative of the time pattern of the users benefit. Under Ind AS, lease payments under an operating lease are recognised as an expense in the statement of profit and loss on a straight-line basis over the lease term unless (a) another systematic basis is more representative of the time pattern of the user`s benefit; or (b) the payments to the lessor are structured to increase in line with expected general inflation for cost increases. The Group has accounted for the lease payments without considering the straight lining effect over the lease term.				
	(c) Impairment of financial assets:				
	Under Indian GAAP, the Group recognized impairment on loans and trade receivables based on the ageing of the due balance. Under Ind AS, the Group applies the expected credit loss model (ECL) for measurement and recognition of impairment loss. The loans are categorized and the 12 month or lifetime expected loss as applicable is calculated. The Group recognizes lifetime expected credit loss for trade receivables. The Group considers outstanding for more than 90 days for calculation of expected credit loss.				
	(d) Deferred tax asset/liability				
	The transitional Ind AS adjustments has led to temporary differences in the tax and accordingly deferred tax impact on these adjustments has been accounted.				

44	Income taxes				

(A)	The major components of income tax expense for the year are as under:		
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
	Current Tax		
	In respect of current year	5,923.01	4,135.35
	In respect of prior years	(5.97)	-
	Total (a)	5,917.04	4,135.35
	Deferred Tax		
	Origination and reversal of temporary differences	(191.37)	(289.25)
	Total (b)	(191.37)	(289.25)
	Income Tax recognised in the statement of Profit and Loss (A+B)		
	Income tax expenses recognized in OCI		
	Re-measurement of defined employee benefit plans	(0.46)	(20.57)

	Income tax relating to items that will not be classified to the statement of profit and loss	-	-		
	Total			5,725.20	3,825.52
(B)	Reconciliation of tax expenses and the accounting profit for the year is as under:				
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022		
	Profit before tax	22,347.68	15,018.44		
	Tax Rate	25.17%	25.17%		
	Income tax expenses calculated	5,624.46	3,779.84		
	Tax on expense not tax deductible	119.69	45.68		
	Tax on income exempt from tax	(12.77)	-		
	Tax on income at lower rate			(0.21)	-
	Tax of earlier years			(5.97)	-
	Total tax expenses as per the statement of profit and loss		5,725.20	3,825.52	
	During the year, the Group has not surrendered or disclosed any income in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961). Accordingly, there are no transaction which are not recorded in the books of accounts.				

45	Additional regulatory information - Information required for consolidated financial statements pursuant to Schedule III of the Companies Act, 2013:								
	Sr. no.	Name of the entity	Net assets i.e. total assets minus total liabilities	Share in profit or loss	Share in Total Comprehensive Income (TCI)				
			31-Mar-23	31-Mar-22	31-Mar-23	31-Mar-22	31-Mar-23	31-Mar-22	
			%	Amount	%	Amount	%	Amount	%
	1	Parent or Holding Company							
		Jainam							

		Broking Limited	99.9%	57,152.70	99.0%	38,177.18	100.5%	16710.037	100.8%
	2	Subsidiaries							
		Jainam Fincap Private Limited	0.0%	-	0.6%	234.65	0.1%	19.429868	0.2%
		Jainam IFSC Mavens Private Limited	0.1%	71.48	0.4%	170.13	(0.6%)	(107.45)	(1.0%)
		Total	100%	57,224.19	100%	38,581.97	100%	16,622.01	100%
	Notes:								
(i)	Percentage have been calculated, based on consolidated financial figures.								
(ii)	The Holding Company does not have any subsidiaries outside India.								

46	Capital management				
	The Group manages its capital structure and makes necessary adjustments in light of changes in economic conditions and the requirements of financial covenants. To maintain or adjust the capital structure, the Group may adjust the dividend payment to shareholders, return on capital to shareholders,issue new shares or raise/ repay debt..				
	For the purpose of the Group's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders of the Group. The primary objectives of the Group's capital management is to maximize the shareholder value and to ensure the Group`s ability to continue as a going concern. There is no non compliance with any covenants of borrowings.				
	Particulars	As at March 31, 2023	As at March 31, 2022	As at April 01, 2021	
	Borrowings		23,861.80	-	1,705.66
	Less: Cash and cash equivalents		754.79	9,235.62	6,515.64

	Net Debt	(i)	23,107.01	(9,235.62)	(4,809.98)
	Total equity	(ii)	57,224.19	38,581.97	21,663.30
	Total Capital	(iii)=(i)+(ii)	80,331.20	29,346.34	16,853.32
	Gearing ratio	(i)/(iii)	29%	(31%)	(29%)
	In order to achieve this overall objective, the Group's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the interest-bearing loans and borrowings that define capital structure requirements. Breaches in meeting the financial covenants would permit the bank to immediately call loans and borrowings. There have been no breaches in the financial covenants of any interest-bearing loans and borrowing in the current period.				
	No changes were made in the objectives, policies or processes for managing capital during the aforesaid periods.				
47	Subsequent events - Proposed Dividend				
	The Board of Directors at its meeting held on September 27, 2023, have recommended a final dividend of Rs. 2 per equity share (on face value of Rs. 10 per equity share) and Rs. 0.50 per preference share (on face value of Rs. 10 per preference shares), subject to the approval of the members at the ensuing annual general meeting. In terms of Ind AS 10 "Events after the Reporting Period", the Company has not recognised final dividend (including tax, if any) as a liability at the end of the reporting period.				
48	Events After reporting date				
	There have been no events after the reporting date that require disclosure in these consolidated financial statements.				

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of revenue [TextBlock]	Textual information (141) [See below]	Textual information (142) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (143) [See below]	Textual information (144) [See below]

Textual information (141)

Disclosure of revenue [Text Block]

Revenue Recognition

The Group recognizes revenue from contracts with customers based on a five step model asset out in Ind AS 115, Revenue from Contracts with Customers, to determine when to recognize revenue and at what amount. Revenue is measured based on the consideration specified in the contract with a customer. Revenue from contracts with customers is recognised when services are provided and it is highly probable that a Material reversal of revenue is not expected to occur.

Revenue is measured at fair value of the consideration received or receivable. Revenue is recognized when (or as) the Group satisfies a performance obligation by transferring a promised service (i.e. an asset) to a customer. An asset is transferred when (or as) the customer obtains control of that asset.

When (or as) a performance obligation is satisfied, the Group recognizes as revenue the amount of the transaction price (excluding estimates of variable consideration) that is allocated to that performance obligation.

The Group applies the five-step approach for recognition of revenue:

Identification of contract(s) with customers; Identification of the separate performance obligations in the contract; Determination of transaction price; Allocation of transaction price to the separate performance obligations; and Recognition of revenue when (or as) each performance obligation is satisfied

Brokerage income

It is recognized on trade date basis and is exclusive of goods and service tax and securities transaction tax (STT) wherever applicable.

Fee & Commission income

Fees based income on services is recognised as earned on a pro-rata basis over the term of the contract. Commissions from distribution of financial products are recognised upon allotment of the securities to the applicant or as the case may be.

Depository income

Income from services rendered on behalf of depository is recognised upon rendering of the services, in accordance with the terms of contract.

Interest income

Interest income is recognized on accrual basis in Statement of profit and loss for all financial instruments measured at amortised cost.

Dividend income

Dividend income is recognized in the statement of profit or loss on the date that the Group`s right to receive payment is established.

Income on Trading of Shares and Securities

Gains / losses on dealing in securities are recognized on a trade date basis.

Textual information (142)

Disclosure of revenue [Text Block]

Revenue Recognition

?

The Company recognizes revenue from contracts with customers based on a five step model asset out in Ind AS 115, Revenue from Contracts with Customers, to determine when to recognize revenue and at what amount. Revenue is measured based on the consideration specified in the contract with a customer. Revenue from contracts with customers is recognised when services are provided and it is highly probable that a significant reversal of revenue is not expected to occur.

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Textual information (143)

Description of accounting policy for recognition of revenue [Text Block]

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Income on Trading of Shares and Securities

Gains / losses on dealing in securities are recognized on a trade date basis.

Textual information (144)

Description of accounting policy for recognition of revenue [Text Block]

Revenue Recognition

?

The Company recognizes revenue from contracts with customers based on a five step model asset out in Ind AS 115, Revenue from Contracts with Customers, to determine when to recognize revenue and at what amount. Revenue is measured based on the consideration specified in the contract with a customer. Revenue from contracts with customers is recognised when services are provided and it is highly probable that a significant reversal of revenue is not expected to occur.

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Dividend income is recognized in the statement of profit or loss on the date that the Company`s right to receive payment is established.

?

Income on Trading of Shares and Securities

Gains / losses on dealing in securities are recognized on a trade date basis.

[612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangments	No	No

[612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits

Disclosure of sensitivity analysis for actuarial assumptions [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Actuarial assumptions [Axis]	Actuarial assumption of discount rates [Member]		Actuarial assumption of expected rates of salary increases [Member]	
Defined benefit plans categories [Axis]	DefinedBenefitObligationonCurrentAssumptions		DefinedBenefitObligationonCurrentAssumptions	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of sensitivity analysis for actuarial assumptions [Abstract]				
Disclosure of sensitivity analysis for actuarial assumptions [Line items]				
Description of type of plan	Change in Rate of Discounting	Change in Rate of Discounting	Change in Rate of Salary Increase	Change in Rate of Salary Increase
Percentage of reasonably possible increase in actuarial assumption	1.00%	1.00%	1.00%	1.00%
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	-103.37	-22.93	-80.78	27.78
Percentage of reasonably possible decrease in actuarial assumption	1.00%	1.00%	1.00%	1.00%
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	-80.03	28.17	-103.2	-23.2
Description of methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	Textual information (145) [See below]	Textual information (146) [See below]	Textual information (147) [See below]	Textual information (148) [See below]
Description of changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years.	There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years.	There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years.	There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years.

Disclosure of sensitivity analysis for actuarial assumptions [Table] **..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Actuarial assumptions [Axis]	Other material actuarial assumptions [Member]	
Defined benefit plans categories [Axis]	DefinedBenefitObligationonCurrentAssumptions	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of sensitivity analysis for actuarial assumptions [Abstract]		
Disclosure of sensitivity analysis for actuarial assumptions [Line items]		
Description of type of plan	Change in Rate of Employee Turnover	Change in Rate of Employee Turnover
Percentage of reasonably possible increase in actuarial assumption	1.00%	1.00%
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	-90.48	3.91
Percentage of reasonably possible decrease in actuarial assumption	1.00%	1.00%
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	-95.2	-5.23
Description of methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	Textual information (149) [See below]	Textual information (150) [See below]
Description of changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years.	There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years.

Disclosure of defined benefit plans [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Defined benefit plans [Axis]	**Domestic defined benefit plans [Member]**	
Defined benefit plans categories [Axis]	**One**	
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Provident Fund and Employee Stock Insurance	Provident Fund and Employee Stock Insurance
Description of nature of benefits provided by plan		The Group's liabilities under the Payment of Gratuity Act,1972 are determined on the basis of actuarial valuation made at the end of each reporting period using the projected unit credit method.
Description of regulatory framework in which plan operates	The Group's liabilities under the Payment of Gratuity Act,1972 are determined on the basis of actuarial valuation made at the end of each reporting period using the projected unit credit method.	Textual information (151) [See below]
Description of effect of regulatory framework on plan	Textual information (152) [See below]	
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	200.31	166.47
Net surplus (deficit) in plan	-200.31	-166.47
Actuarial assumption of discount rates	7.00%	7.00%
Actuarial assumption of expected rates of salary increases	5.00%	5.00%
Other material actuarial assumptions	Rate of Employee Turnover - For service 4 years and below 16.00% p.a. For service 5 years and above 2.00% p.a.	

Disclosure of net defined benefit liability (assets) [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]		
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]		
Defined benefit plans categories [Axis]	One		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of net defined benefit liability (assets) [Abstract]			
Disclosure of net defined benefit liability (assets) [Line items]			
Description of type of plan	Defined Benefit Obligation	Defined Benefit Obligation	
Changes in net defined benefit liability (assets) [Abstract]			
Current service cost, net defined benefit liability (assets)	113.4	51.49	
Interest expense (income), net defined benefit liability (assets)	12.59	8.69	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]			
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	210.21		
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-6.94	7.04	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	203.27	7.04	
Contributions to plan, net defined benefit liability (assets) [Abstract]			
Contributions to plan by employer, net defined benefit liability (assets)	7.48	12	
Total contributions to plan, net defined benefit liability (assets)	7.48	12	
Increase (decrease) through other changes, net defined benefit liability (assets)	118.59	6.53	
Total increase (decrease) in net defined benefit liability (assets)	33.83	47.67	
Net defined benefit liability (assets) at end of period	201.64	167.81	120.14

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of employee benefits [TextBlock]	Textual information (153) [See below]	Textual information (154) [See below]
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		
Disclosure of sensitivity analysis for actuarial assumptions [TextBlock]	Textual information (155) [See below]	Textual information (156) [See below]

Textual information (145)

Description of methods and assumptions used in preparing sensitivity analysis for actuarial assumptions

The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.

Textual information (146)

Description of methods and assumptions used in preparing sensitivity analysis for actuarial assumptions

The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.

Textual information (147)

Description of methods and assumptions used in preparing sensitivity analysis for actuarial assumptions

The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.

Textual information (148)

Description of methods and assumptions used in preparing sensitivity analysis for actuarial assumptions

The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.

Textual information (149)

Description of methods and assumptions used in preparing sensitivity analysis for actuarial assumptions

The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.

Textual information (150)

Description of methods and assumptions used in preparing sensitivity analysis for actuarial assumptions

The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.

Textual information (151)

Description of regulatory framework in which plan operates

The gratuity benefit is provided through unfunded plan and annual contributions are charged to the statement of profit and loss. Under the scheme, the settlement obligation remains with the Group. Group accounts for the liability for future gratuity benefits based on an actuarial valuation. The net present value of the Group's obligation towards the same is actuarially determined based on the projected unit credit method as at the balance sheet date.

Textual information (152)

Description of effect of regulatory framework on plan

The gratuity benefit is provided through unfunded plan and annual contributions are charged to the statement of profit and loss. Under the scheme, the settlement obligation remains with the Group. Group accounts for the liability for future gratuity benefits based on an actuarial valuation. The net present value of the Group's obligation towards the same is actuarially determined based on the projected unit credit method as at the balance sheet date.

Textual information (153)

Disclosure of employee benefits [Text Block]

43	Employee Benefit						
	The Group has classified the various employee benefits provided to employees as under:						
(a)	Defined Contribution Plan						
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023			As at 1 April 2021	As at 31 March 2020
	Employer`s contribution to Provident Fund and Employee Stock Insurance	114.54	15.31				
		114.54	15.31			-	-
(b)	Defined Benefit Plan						
(i)	Gratuity Payable to employees						
	The Group`s liabilities under the Payment of Gratuity Act,1972 are determined on the basis of actuarial valuation made at the end of each reporting period using the projected unit credit method.						
	The gratuity benefit is provided through unfunded plan and annual contributions are charged to the statement of profit and loss. Under the scheme, the settlement obligation remains with the Group. Group accounts for the liability for future gratuity benefits based on an actuarial valuation. The net present value of the Group`s obligation towards the same is actuarially determined based on the projected unit credit method as at the balance sheet date.						
(ii)	Risks associated with defined benefit plan are:						
-	Interest rate risk:						
	A fall in the discount rate which is linked to the G.Sec. Rate will increase the present value of the liability requiring higher provision.						
-	Salary Risk:						
	The present value of the defined benefit plan liability is calculated by reference to the future salaries of members. As such, an increase in the salary of the members more than assumed level will increase the plan`s liability.						
-	Asset Liability Matching (ALM) Risk:						
	The plan faces the ALM risk as to the matching cash flow. Entity has to manage pay-out based on pay as you go basis from own funds.						

-	Mortality risk:						
	Since the benefits under the plan is not payable for life time and payable till retirement age only, plan does not have any longevity risk.						
	Particulars	As at 31 March 2024	As at 31 March 2023			As at 31 March 2021	As at 31 March 2020
	Gratuity						
	Current Liabilities	10.99	2.66				
	Non-Current Liabilities	189.32	163.82				-
	Total	200.31	166.47			-	-
1	Principal Assumptions used for the purpose of the actuarial valuations						
	Assumptions (Previous Period)						
	Expected Return on Plan Assets		N.A.				
	Rate of Discounting		7.50%				
	Rate of Salary Increase		5.00%				
	Rate of Employee Turnover		For service 4 years and below 16.00% p.a. For service 5 years and above 2.00% p.a.				
	Mortality Rate During Employment		Indian Assured Lives Mortality 2012-14 (Urban)				
	Assumptions (Current Period)						
	Expected Return on Plan Assets		N.A.				
	Rate of Discounting		7.11%				
	Rate of Salary Increase		5.00%				
			For service 4 years and below 50.00%				

					p.a. For service 5 years and							
	Rate of Employee Turnover											

			above 10.00% p.a.				
	Mortality Rate During Employment		Indian Assured Lives Mortality 2012-14 (Urban)				
2	Table Showing Change in the Present Value of Defined Benefit Obligation						
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023			As at 1 April 2021	As at 31 March 2020
	Present Value of Benefit Obligation at the Beginning of the Period	167.81	120.14				
	Interest Cost	12.59	8.69				
	Current Service Cost	113.41	51.49				
	Past Service Cost	-	-				
	Liability Transferred In/ Acquisitions	-	-				
	(Liability Transferred Out/ Divestments)	-	-				
	(Gains)/ Losses on Curtailment	-	-				
	(Liabilities Extinguished on Settlement)	-	-				
	(Benefit Paid Directly by the Employer)	(7.48)	(12.00)				
	(Benefit Paid From the Fund)	-	-				
	The Effect Of Changes in Foreign Exchange Rates	-	-				
	Actuarial (Gains)/Losses on Obligations - Due to Change in Demographic Assumptions	(210.21)	-				
	Actuarial (Gains)/Losses on Obligations - Due to Change in Financial Assumptions	6.94	(7.04)				
	Actuarial (Gains)/Losses on Obligations - Due to Experience	118.59	6.53				
	Present Value of Benefit Obligation at the End of the Period	201.64	167.81				
3	Table Showing Change in the Fair Value of Plan Assets						
	Fair Value of Plan Assets at the Beginning of the Period	-	-				
	Interest Income	-	-				
	Contributions by the Employer	-	-				
	Expected Contributions by the Employees	-	-				

	Assets Transferred In/Acquisitions	-	-				
	(Assets Transferred Out/ Divestments)	-	-				
	(Benefit Paid from the Fund)	-	-				
	(Assets Distributed on Settlements)	-	-				
	Effects of Asset Ceiling	-	-				
	The Effect of Changes In Foreign Exchange Rates	-	-				
	Return on Plan Assets, Excluding Interest Income	-	-				
	Fair Value of Plan Assets at the End of the Period	-	-				
	Particulars	As at 31 March 2024	As at 31 March 2023			As at 1 April 2021	As at 31 March 2020
4	Amount Recognized in the Balance Sheet						
	(Present Value of Benefit Obligation at the end of the Period)	(201.64)	(167.81)			-	-
	Fair Value of Plan Assets at the end of the Period	-	-			-	-
	Funded Status (Surplus/ (Deficit))	(201.64)	(167.81)			-	-
	Net (Liability)/Asset Recognized in the Balance Sheet	(201.64)	(167.81)			-	-
5	Net Interest Cost for Current Period						
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023			As at 1 April 2021	As at 31 March 2020
	Present Value of Benefit Obligation at the Beginning of the Period	167.81	120.14			-	-
	(Fair Value of Plan Assets at the Beginning of the Period)	-	-			-	-
	Net Liability/(Asset) at the Beginning	167.81	120.14			-	-
		-	-			-	-
	Interest Cost	12.59	8.69			-	-
	(Interest Income)	-	-			-	-
	Net Interest Cost for Current Period	12.59	8.69			-	-
6	Expenses Recognized in the Statement of Profit or Loss for Current Period						
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023			As at 1 April 2021	As at 31 March 2020
	Current Service Cost	113.41	51.49			-	-

	Net Interest Cost	12.59	8.69			-	-
	Past Service Cost	-	-			-	-
	(Expected Contributions by the Employees)	-	-			-	-
	(Gains)/Losses on Curtailments And Settlements	-	-			-	-
	Net Effect of Changes in Foreign Exchange Rates	-	-			-	-
	Expenses Recognized	126.00	60.18			-	-
7	Expenses Recognized in the Other Comprehensive Income (OCI) for Current Period						
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023			As at 1 April 2021	As at 31 March 2020
	Actuarial (Gains)/Losses on Obligation For the Period	(84.68)	(1.84)			-	-
	Return on Plan Assets, Excluding Interest Income	-	-			-	-
	Change in Asset Ceiling	-	-			-	-
	Net (Income)/Expense For the Period Recognized in OCI	(84.68)	(1.84)			-	-
8	Balance Sheet Reconciliation						
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023			As at 1 April 2021	As at 31 March 2020
	Opening Net Liability	167.81	120.14			-	-
	Expenses Recognized in Statement of Profit or Loss	126.00	60.18			-	-
	Expenses Recognized in OCI	(84.68)	(1.84)			-	-
	Net Liability/(Asset) Transfer In	-	-			-	-
	Net (Liability)/Asset Transfer Out	-	-			-	-
	(Benefit Paid Directly by the Employer)	-	(12.00)			-	-
	(Employer`s Contribution)	-	-			-	-
	Net Liability/(Asset) Recognized in the Balance Sheet	209.12	166.47			-	-
9	Category of Assets						
	Government of India Assets	-	-				
	State Government Securities	-	-				
	Special Deposits Scheme	-	-				
	Debt Instruments	-	-				
	Corporate Bonds	-	-				

	Cash And Cash Equivalents	-	-				
	Insurance fund	-	-				
	Asset-Backed Securities	-	-				
	Structured Debt	-	-				
	Other	-	-				
	Total	-	-				
10	Other Details						
	Particulars	As at 31 March 2024	As at 31 March 2023			As at 1 April 2021	As at 31 March 2020
	Defined Benefit Obligation (DBO) - Total	209.12	166.47			-	-
	Defined Benefit Obligation (DBO) - Due but Not Paid	-	-			-	-
	Expected Contribution in the Next Year	-	-			-	-
						-	-
11	Net Interest Cost for Next Year						
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023			As at 1 April 2021	As at 31 March 2020
	Present Value of Benefit Obligation at the End of the Period	209.12	166.47			-	-
	(Fair Value of Plan Assets at the End of the Period)	-	-			-	-
	Net Liability/(Asset) at the End of the Period	209.12	166.47			-	-
						-	-
	Interest Cost	14.87	12.59			-	-
	(Interest Income)	-	-			-	-
	Net Interest Cost for Next Year	14.87	12.59			-	-
12	Expenses Recognized in the Statement of Profit or Loss for Next Year						
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023			As at 1 April 2021	As at 31 March 2020
	Current Service Cost	76.19	75.86			-	-
	Net Interest Cost	14.87	12.59			-	-
	(Expected Contributions by the Employees)	-	-			-	-
	Expenses Recognized	91.06	88.44			-	-

13	Maturity Analysis of the Benefit Payments						
	Projected Benefits Payable in Future Years From the Date of Reporting						
	Particulars	As at 31 March 2024	As at 31 March 2023			As at 1 April 2021	As at 31 March 2020
	1st Following Year	10.99	2.66			-	-
	2nd Following Year	12.53	2.67			-	-
	3rd Following Year	27.97	4.14			-	-
	4th Following Year	11.95	6.75			-	-
	5th Following Year	17.64	6.65			-	-
	Sum of Years 6 To 10	84.96	45.22			-	-
	Sum of Years 11 and above	297.72	598.20			-	0.01
14	Sensitivity Analysis						
	Particulars	As at 31 March 2024	As at 31 March 2023			As at 1 April 2021	As at 31 March 2020
	Defined Benefit Obligation on Current Assumptions	209.12	166.47	166.47		-	-
				-		-	-
	Delta Effect of +1% Change in Rate of Discounting	(103.37)	(22.93)	(22.93)		-	-
	Delta Effect of -1% Change in Rate of Discounting	(80.03)	28.17	28.17		-	-
	Delta Effect of +1% Change in Rate of Salary Increase	(80.78)	27.78	27.78		-	-
	Delta Effect of -1% Change in Rate of Salary Increase	(103.20)	(23.20)	(23.20)		-	-
	Delta Effect of +1% Change in Rate of Employee Turnover	(90.48)	3.91	3.91		-	-
	Delta Effect of -1% Change in Rate of Employee Turnover	(95.20)	(5.23)	(5.23)		-	-
	The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.						
	The sensitivity analysis presented above may not be representative of the actual change in the Defined Benefit Obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.						
	Furthermore, in presenting the above sensitivity analysis, the present value of the Defined Benefit Obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same method as applied in calculating the Defined Benefit Obligation as recognised in the balance sheet.						

	There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years.						
15	Qualitative Disclosures						
	Para 139 (a) Characteristics of defined benefit plan						
	The entity has a defined benefit gratuity plan in India (unfunded). The entity`s defined benefit gratuity plan is a final salary plan for employees. Gratuity is paid from entity as and when it becomes due and is paid as per entity scheme for Gratuity.						
	Para 139 (b) Risks associated with defined benefit plan						
	Gratuity is a defined benefit plan and entity is exposed to the Following Risks: Interest rate risk: A fall in the discount rate which is linked to the G.Sec. Rate will increase the present value of the liability requiring higher provision. Salary Risk: The present value of the defined benefit plan liability is calculated by reference to the future salaries of members. As such, an increase in the salary of the members more than assumed level will increase the plan`s liability. Asset Liability Matching Risk: The plan faces the ALM risk as to the matching cash flow. entity has to manage pay-out based on pay as you go basis from own funds. Mortality risk: Since the benefits under the plan is not payable for life time and payable till retirement age only, plan does not have any longevity risk.						
	Para 139 (c) Characteristics of defined benefit plans						
	During the year, there were no plan amendments, curtailments and settlements.						
	Para 147 (a)						
	Gratuity plan is unfunded.						

Textual information (154)

Disclosure of employee benefits [Text Block]

40	Employee Benefit				
	The Company has classified the various employee benefits provided to employees as under:				
(a)	Defined Contribution Plan				
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022	As at 1 April 2021	As at 31 March 2020
	Employer`s contribution to Provident Fund and Employee Stock Insurance	15.31	10.23		
		15.31	10.23	-	-
(b)	Defined Benefit Plan				
(i)	Gratuity Payable to employees				
	The Company's liabilities under the Payment of Gratuity Act,1972 are determined on the basis of actuarial valuation made at the end of each reporting period using the projected unit credit method.				
	The gratuity benefit is provided through unfunded plan and annual contributions are charged to the statement of profit and loss. Under the scheme, the settlement obligation remains with the Company. Company accounts for the liability for future gratuity benefits based on an actuarial valuation. The net present value of the Company`s obligation towards the same is actuarially determined based on the projected unit credit method as at the balance sheet date.				
(ii)	Risks associated with defined benefit plan are:				
-	Interest rate risk:				
	A fall in the discount rate which is linked to the G.Sec. Rate will increase the present value of the liability requiring higher provision.				
-	Salary Risk:				
	The present value of the defined benefit plan liability is calculated by reference to the future salaries of members. As such, an increase in the salary of the members more than assumed level will increase the plan`s liability.				
-	Asset Liability Matching (ALM) Risk:				
	The plan faces the ALM risk as to the matching cash flow. Entity has to manage pay-out based on pay as you go basis from own funds.				
-	Mortality risk:				
	Since the benefits under the plan is not payable for life time and payable till				

	retirement age only, plan does not have any longevity risk.				
	Particulars	As at 31 March 2023	As at 31 March 2022	As at 31 March 2021	As at 31 March 2020
	Gratuity				
	Current Liabilities	2.66	5.86		
	Non-Current Liabilities	163.82	114.27		-
	Total	166.47	120.14	-	-
1	Principal Assumptions used for the purpose of the actuarial valuations				
	Assumptions (Previous Period)				
	Expected Return on Plan Assets	N.A.	N.A.		
	Rate of Discounting	7.23%	6.80%		
	Rate of Salary Increase	5.00%	6.00%		
	Rate of Employee Turnover	For service 4 years and below 16.00% p.a. For service 5 years and above 2.00% p.a.	For service 4 years and below 10.00% p.a. For service 5 years and above 3.00% p.a.		
	Mortality Rate During Employment	Indian Assured Lives Mortality 2012-14 (Urban)	Indian Assured Lives Mortality (2006-08) Ultimate		
	Assumptions (Current Period)				
	Expected Return on Plan Assets	N.A.	N.A.		
	Rate of Discounting	7.50%	7.23%		
	Rate of Salary Increase	5.00%	5.00%		
		For service 4 years and below 16.00% p.a. For service 5 years	For service 4 years and below 16.00% p.a. For service 5 years		

				and	and			
	Rate of Employee Turnover							

		above 2.00% p.a.	above 2.00% p.a.		
	Mortality Rate During Employment	Indian Assured Lives Mortality 2012-14 (Urban)	Indian Assured Lives Mortality 2012-14 (Urban)		
2	Table Showing Change in the Present Value of Defined Benefit Obligation				
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022	As at 1 April 2021	As at 31 March 2020
	Present Value of Benefit Obligation at the Beginning of the Period	120.14	102.88		
	Interest Cost	8.69	7.00		
	Current Service Cost	51.49	97.53		
	Past Service Cost	-	-		
	Liability Transferred In/ Acquisitions	-	-		
	(Liability Transferred Out/ Divestments)	-	-		
	(Gains)/ Losses on Curtailment	-	-		
	(Liabilities Extinguished on Settlement)	-	-		
	(Benefit Paid Directly by the Employer)	(12.01)	(5.53)		
	(Benefit Paid From the Fund)	-	-		
	The Effect Of Changes in Foreign Exchange Rates	-	-		
	Actuarial (Gains)/Losses on Obligations - Due to Change in Demographic Assumptions	-	(21.36)		
	Actuarial (Gains)/Losses on Obligations - Due to Change in Financial Assumptions	(7.04)	(30.07)		
	Actuarial (Gains)/Losses on Obligations - Due to Experience	5.20	(30.32)		
	Present Value of Benefit Obligation at the End of the Period	166.47	120.14		166.47
3	Table Showing Change in the Fair Value of Plan Assets				
	Fair Value of Plan Assets at the Beginning of the Period	-	-		
	Interest Income	-	-		
	Contributions by the Employer	-	-		
	Expected Contributions by the Employees	-	-		

	Assets Transferred In/Acquisitions	-	-		
	(Assets Transferred Out/ Divestments)	-	-		
	(Benefit Paid from the Fund)	-	-		
	(Assets Distributed on Settlements)	-	-		
	Effects of Asset Ceiling	-	-		
	The Effect of Changes In Foreign Exchange Rates	-	-		
	Return on Plan Assets, Excluding Interest Income	-	-		
	Fair Value of Plan Assets at the End of the Period	-	-		
	Particulars	As at 31 March 2023	As at 31 March 2022	As at 1 April 2021	As at 31 March 2020
4	Amount Recognized in the Balance Sheet				
	(Present Value of Benefit Obligation at the end of the Period)	(166.47)	(120.14)	-	-
	Fair Value of Plan Assets at the end of the Period	-	-	-	-
	Funded Status (Surplus/ (Deficit))	(166.47)	(120.14)	-	-
	Net (Liability)/Asset Recognized in the Balance Sheet	(166.47)	(120.14)	-	-
5	Net Interest Cost for Current Period				
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022	As at 1 April 2021	As at 31 March 2020
	Present Value of Benefit Obligation at the Beginning of the Period	120.14	102.88	-	-
	(Fair Value of Plan Assets at the Beginning of the Period)	-	-	-	-
	Net Liability/(Asset) at the Beginning	120.14	102.88	-	-
				-	-
	Interest Cost	8.69	7.00	-	-
	(Interest Income)	-	-	-	-
	Net Interest Cost for Current Period	8.69	7.00	-	-
6	Expenses Recognized in the Statement of Profit or Loss for Current Period				
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022	As at 1 April 2021	As at 31 March 2020

	Current Service Cost	51.49	97.53	-	-
	Net Interest Cost	8.69	7.00	-	-
	Past Service Cost	-	-	-	-
	(Expected Contributions by the Employees)	-	-	-	-
	(Gains)/Losses on Curtailments And Settlements	-	-	-	-
	Net Effect of Changes in Foreign Exchange Rates	-	-	-	-
	Expenses Recognized	60.18	104.53	-	-
7	Expenses Recognized in the Other Comprehensive Income (OCI) for Current Period				
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022	As at 1 April 2021	As at 31 March 2020
	Actuarial (Gains)/Losses on Obligation For the Period	(1.84)	(81.75)	-	-
	Return on Plan Assets, Excluding Interest Income	-	-	-	-
	Change in Asset Ceiling	-	-	-	-
	Net (Income)/Expense For the Period Recognized in OCI	(1.84)	(81.75)	-	-
8	Balance Sheet Reconciliation				
	Particulars	As at 31 March 2023	As at 31 March 2022	As at 1 April 2021	As at 31 March 2020
	Opening Net Liability	120.14	102.88	-	-
	Expenses Recognized in Statement of Profit or Loss	60.18	104.53	-	-
	Expenses Recognized in OCI	(1.84)	(81.75)	-	-
	Net Liability/(Asset) Transfer In	-	-	-	-
	Net (Liability)/Asset Transfer Out	-	-	-	-
	(Benefit Paid Directly by the Employer)	(12.00)	(5.53)	-	-
	(Employer`s Contribution)	-	-	-	-
	Net Liability/(Asset) Recognized in the Balance Sheet	166.47	120.14	-	-
9	Category of Assets				
	Government of India Assets	-	-		
	State Government Securities	-	-		
	Special Deposits Scheme	-	-		
	Debt Instruments	-	-		
	Corporate Bonds	-	-		

	Cash And Cash Equivalents	-	-		
	Insurance fund	-	-		
	Asset-Backed Securities	-	-		
	Structured Debt	-	-		
	Other	-	-		
	Total	-	-		
10	Other Details				
	Particulars	As at 31 March 2023	As at 31 March 2022	As at 1 April 2021	As at 31 March 2020
	Defined Benefit Obligation (DBO) - Total	166.47	120.14	-	-
	Defined Benefit Obligation (DBO) - Due but Not Paid	-	-	-	-
	Expected Contribution in the Next Year	-	-	-	-
				-	-
	Particulars	As at 31 March 2023	As at 31 March 2022	As at 1 April 2021	As at 31 March 2020
11	Net Interest Cost for Next Year				
	Present Value of Benefit Obligation at the End of the Period	166.47	120.14	-	-
	(Fair Value of Plan Assets at the End of the Period)	-	-	-	-
	Net Liability/(Asset) at the End of the Period	166.47	120.14	-	-
		-	-	-	-
	Interest Cost	12.59	8.69	-	-
	(Interest Income)	-	-	-	-
	Net Interest Cost for Next Year	12.59	8.69	-	-
12	Expenses Recognized in the Statement of Profit or Loss for Next Year				
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022	As at 1 April 2021	As at 31 March 2020
	Current Service Cost	75.86	51.49	-	-
	Net Interest Cost	12.59	8.69	-	-

	(Expected Contributions by the Employees)	-	-	-	-
	Expenses Recognized	88.44	60.18	-	-
13	Maturity Analysis of the Benefit Payments				
	Projected Benefits Payable in Future Years From the Date of Reporting				
	Particulars	As at 31 March 2023	As at 31 March 2022	As at 1 April 2021	As at 31 March 2020
	1st Following Year	2.66	5.86	-	-
	2nd Following Year	2.67	2.16	-	-
	3rd Following Year	4.14	2.31	-	-
	4th Following Year	6.75	3.28	-	-
	5th Following Year	6.65	5.00	-	-
	Sum of Years 6 To 10	45.22	28.03	-	-
	Sum of Years 11 and above	598.20	405.23	0.01	-
14	Sensitivity Analysis				
	Particulars	As at 31 March 2023	As at 31 March 2022	As at 1 April 2021	As at 31 March 2020
	Defined Benefit Obligation on Current Assumptions	166.47	120.14	-	-
		-	-	-	-
	Delta Effect of +1% Change in Rate of Discounting	(22.93)	(16.15)	-	-
	Delta Effect of -1% Change in Rate of Discounting	28.17	19.91	-	-
	Delta Effect of +1% Change in Rate of Salary Increase	27.78	20.17	-	-
	Delta Effect of -1% Change in Rate of Salary Increase	(23.20)	(16.60)	-	-
	Delta Effect of +1% Change in Rate of Employee Turnover	3.91	2.03	-	-
	Delta Effect of -1% Change in Rate of Employee Turnover	(5.23)	(2.82)	-	-
	The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.				
	The sensitivity analysis presented above may not be representative of the actual change in the Defined Benefit Obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.				

	Furthermore, in presenting the above sensitivity analysis, the present value of the Defined Benefit Obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same method as applied in calculating the Defined Benefit Obligation as recognised in the balance sheet.				
	There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years.				
15	Qualitative Disclosures				
	Para 139 (a) Characteristics of defined benefit plan				
	The entity has a defined benefit gratuity plan in India (unfunded). The entity's defined benefit gratuity plan is a final salary plan for employees. Gratuity is paid from entity as and when it becomes due and is paid as per entity scheme for Gratuity.				
	Para 139 (b) Risks associated with defined benefit plan				
	Gratuity is a defined benefit plan and entity is exposed to the Following Risks: Interest rate risk: A fall in the discount rate which is linked to the G.Sec. Rate will increase the present value of the liability requiring higher provision. Salary Risk: The present value of the defined benefit plan liability is calculated by reference to the future salaries of members. As such, an increase in the salary of the members more than assumed level will increase the plan`s liability. Asset Liability Matching Risk: The plan faces the ALM risk as to the matching cash flow. entity has to manage pay-out based on pay as you go basis from own funds. Mortality risk: Since the benefits under the plan is not payable for life time and payable till retirement age only, plan does not have any longevity risk.				
	Para 139 (c) Characteristics of defined benefit plans				
	During the year, there were no plan amendments, curtailments and settlements.				
	Para 147 (a)				
	Gratuity plan is unfunded.				

Textual information (155)

Disclosure of sensitivity analysis for actuarial assumptions [Text Block]

14	Sensitivity Analysis		
	Particulars	As at 31 March 2024	As at 31 March 2023
	Defined Benefit Obligation on Current Assumptions	209.12	166.47
	Delta Effect of +1% Change in Rate of Discounting	(103.37)	(22.93)
	Delta Effect of -1% Change in Rate of Discounting	(80.03)	28.17
	Delta Effect of +1% Change in Rate of Salary Increase	(80.78)	27.78
	Delta Effect of -1% Change in Rate of Salary Increase	(103.20)	(23.20)
	Delta Effect of +1% Change in Rate of Employee Turnover	(90.48)	3.91
	Delta Effect of -1% Change in Rate of Employee Turnover	(95.20)	(5.23)
	The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.		
	The sensitivity analysis presented above may not be representative of the actual change in the Defined Benefit Obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.		
	Furthermore, in presenting the above sensitivity analysis, the present value of the Defined Benefit Obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same method as applied in calculating the Defined Benefit Obligation as recognised in the balance sheet.		
	There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years.		

Textual information (156)

Disclosure of sensitivity analysis for actuarial assumptions [Text Block]

14	Sensitivity Analysis		
	Particulars	As at 31 March 2023	As at 31 March 2022
	Defined Benefit Obligation on Current Assumptions	166.47	120.14
		-	-
	Delta Effect of +1% Change in Rate of Discounting	(22.93)	(16.15)
	Delta Effect of -1% Change in Rate of Discounting	28.17	19.91
	Delta Effect of +1% Change in Rate of Salary Increase	27.78	20.17
	Delta Effect of -1% Change in Rate of Salary Increase	(23.20)	(16.60)
	Delta Effect of +1% Change in Rate of Employee Turnover	3.91	2.03
	Delta Effect of -1% Change in Rate of Employee Turnover	(5.23)	(2.82)
	The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.		
	The sensitivity analysis presented above may not be representative of the actual change in the Defined Benefit Obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.		
	Furthermore, in presenting the above sensitivity analysis, the present value of the Defined Benefit Obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same method as applied in calculating the Defined Benefit Obligation as recognised in the balance sheet.		
	There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years.		

[612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[612200] Notes - Leases

Disclosure of finance lease and operating lease by lessee [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Maturity [Axis]	Not later than one year [Member]		Later than one year and not later than five years [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Disclosure of finance lease and operating lease by lessee [Abstract]				
Disclosure of finance lease and operating lease by lessee [Line items]				
Minimum finance lease payments payable	304.09	304.09	272.35	272.35
Minimum finance lease payments payable at present value	304.09	304.09	272.35	272.35
Future finance charge on finance lease	0	0	0	0
Minimum lease payments payable under non-cancellable operating lease	0	0	0	0
Minimum lease payments of arrangements that include payments for non lease elements	0	0	0	0
Minimum lease payments of other arrangements that do not include payments for non-lease elements	0	0	0	0

Disclosure of finance lease and operating lease by lessee [Table] **..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Maturity [Axis]	Later than five years [Member]	
	31/03/2024	31/03/2023
Disclosure of finance lease and operating lease by lessee [Abstract]		
Disclosure of finance lease and operating lease by lessee [Line items]		
Minimum finance lease payments payable	0	0
Minimum finance lease payments payable at present value	0	0
Future finance charge on finance lease	0	0
Minimum lease payments payable under non-cancellable operating lease	0	0
Minimum lease payments of arrangements that include payments for non lease elements	0	0
Minimum lease payments of other arrangements that do not include payments for non-lease elements	0	0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

[613100] Notes - Effects of changes in foreign exchange rates

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (157) [See below]	Textual information (158) [See below]
Disclosure of revenue from operations [Abstract]		
Disclosure of notes on revenue from operations explanatory [TextBlock]	Textual information (159) [See below]	Textual information (160) [See below]
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	76.78	0
Revenue from sale of services	12,007.2	20,681.01
Total revenue from operations other than finance company	12,083.98	20,681.01
Disclosure of revenue from operations for finance company [Abstract]		
Revenue from interest	(A) 17,187.57	21,524.59
Revenue from other financial services	2,24,989.12	12,959.22
Total revenue from operations finance company	2,42,176.69	34,483.81
Total revenue from operations	2,54,260.67	55,164.82
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (161) [See below]	Textual information (162) [See below]
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on current government securities	2.43	9.26
Interest on other current investments	4.61	22.4
Total interest income on current investments	7.04	31.66
Interest income on non-current investments [Abstract]		
Interest on fixed deposits, non-current investments	0	0
Total interest income on non-current investments	0	0
Total interest income	7.04	31.66
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from subsidiaries	0	0
Total dividend income current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	3,074.47	5.92
Net gain/loss on sale of non-current investments	0	0
Total net gain/loss on sale of investments	3,074.47	5.92
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Other net gain (loss) on foreign currency fluctuations treated as other income	0	0.86
Total net gain/loss on foreign currency fluctuations treated as other income	0	0.86
Miscellaneous other non-operating income	(B) 53.89	36.4
Total other non-operating income	53.89	37.26
Total other income	3,135.4	74.84
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (163) [See below]	Textual information (164) [See below]
Interest expense [Abstract]		
Interest expense current loans [Abstract]		
Interest expense current loans, banks	5,497.84	569.97
Interest expense current loans, others	12,340.39	26.29
Total interest expense current loans	17,838.23	596.26
Interest expense deposits	0	0
Other interest charges	7.99	0.07
Total interest expense	17,846.22	596.33
Other borrowing costs	1,934.26	1,359.68
Total finance costs	19,780.48	1,956.01
Employee benefit expense [Abstract]		

Disclosure of notes on employee benefit expense explanatory [TextBlock]	Textual information (165) [See below]	Textual information (166) [See below]
Salaries and wages	49,360.35	7,560.34
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	138	138
Total remuneration to directors	138	138
Total managerial remuneration	138	138
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	114.54	15.31
Total contribution to provident and other funds	114.54	15.31
Gratuity	126	60.18
Staff welfare expense	97.56	66.42
Other employee related expenses	0	0
Total employee benefit expense	49,836.45	7,840.25
Depreciation, depletion and amortisation expense [Abstract]		
Disclosure of notes on depreciation, depletion and amortisation expense explanatory [TextBlock]		
Depreciation expense	416.81	184.42
Amortisation expense	2.47	5.42
Total depreciation, depletion and amortisation expense	419.28	189.84
Breakup of other expenses [Abstract]		
Disclosure of notes on other expenses explanatory [TextBlock]	Textual information (167) [See below]	Textual information (168) [See below]
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	559.07	157.47
Repairs to building	0	0
Repairs to machinery	79.67	89.9
Insurance	1.13	1.16
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	6.17	5.14
Cost taxes other levies by government local authorities	229.72	19.89
Provision wealth tax	0	0
Total rates and taxes excluding taxes on income	235.89	25.03
Electricity expenses	71.67	37.47
Telephone postage	498.63	223.26
Printing stationery	9.01	13.85
Travelling conveyance	32.05	93.86
Legal professional charges	3,327.28	3,510.23
Safety security expenses	4.56	2.49
Directors sitting fees	7.84	0
Donations subscriptions	36.8	53
Bank charges	0.13	0.03
Advertising promotional expenses	913.26	353.76
Discounting charges	0	6.09
Impairment loss on financial assets [Abstract]		
Impairment loss on financial assets other	0	3.41
Total impairment loss on financial assets	0	3.41
Net provisions charged [Abstract]		
Other provisions created	0	52.47
Total net provisions charged	0	52.47
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolishment and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	8	4.38
Total payments to auditor	8	4.38
CSR expenditure	324.4	203.11
Miscellaneous expenses	1,29,328.92	18,074.91
Total other expenses	1,35,438.31	22,905.88
Current tax [Abstract]		
Current tax pertaining to previous years	0	-5.97
Current tax pertaining to current year	11,383.89	5,923.01
Total current tax	11,383.89	5,917.04

Footnotes

(A) incldes dividend amount

(B) Net gain on Financial Asset - -(0.11) Misc. Income - 28.30 other income - 16.85 Share of profit of company - 0.28 Lib written back - 0.17 Rent Income- 8.39

Textual information (157)

Subclassification and notes on income and expense explanatory [Text Block]

23	INTEREST INCOME		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Interest income on financial assets measured at amortised cost:		
	(i) Fixed deposits with Banks	14,027.06	7,068.21
	(ii) Margin Funding and late payments	1,521.69	14,076.39
	(iii) Deposits with Stock Exchanges	-	-
	(iii) Deposits with Clearing Corporations and Exchanges	0.21	288.81
	Total	15,548.95	21,433.41
24	SALES OF COMMODITY		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Sales of Commodities (Silver)	76.78	-
	Total	76.78	-
25	FEES AND COMMISSION INCOME		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Brokerage	9,288.09	9,480.79
	Income from Depository operations	380.20	207.92
	Other Operating Income	2,338.90	10,992.29
	Total	12,007.20	20,681.01
26	NET GAIN / (LOSS) ON FAIR VALUE CHANGES		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	(A) Net gain/ (loss) on financial instruments at fair value through profit or loss		
	(i) Profit/(loss) on Equity shares held for trade (net)	85,509.30	(8,589.93)

	(ii) Profit/(loss) on derivatives instruments held for trade (net)	1,39,479.83	21,549.14
	(B) Others		
	Profit/(loss) on investments (net) at fair value through profit or loss	-	-
	(C) Total net gain/(loss) on fair value changes (A+B)	2,24,989.13	12,959.22
	(D) Fair value changes:		
	(i) Realised	2,46,498.15	21,218.26
	(ii) Unrealised	(21,509.02)	(8,259.04)
	Total	2,24,989.13	12,959.22
27	OTHER INCOME		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Training Fees	-	31.07
	Dividend Received	-	0.00
	Interest on Treasury Bills	2.43	9.26
	Interest on other	1.13	22.15
	Interest Income from Fixed Deposit	3.48	0.25
	Interest on IT Refund	0.00	-
	Rent Income	8.39	3.96
	Gain on Sale of Investment	-	5.92
	Net Gain on Financial Assets measured at Fair value through profit and loss (net)	(0.11)	0.78
	Gain on sale of investment(listed shares)		
	-Realised gain on sale of investment	1,168.86	-
	-Unrealised gain on sale of investment	1,905.61	-
	Foreign Exchange Fluctuation Gain	-	0.86
	Miscellaneous income	28.30	0.60
	Other Income	16.85	-
	Share of Profit from Associate Company	0.28	-
	Liabilities/Balance written back	0.17	-
	Total	3,135.40	74.84
28	PURCHASES OF STOCK-IN-TRADE		

	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Purchase of Commodities (Silver)	77.93	-
	Total	77.93	-
29	CHANGES IN SECURITIES FOR TRADE (COMMODITIES)		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Commodities at beginning of the year	-	-
	(-) Commodities at end of the year	(3.54)	-
	Total	(3.54)	-
30	FINANCE COST		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	On financial liabilities measured at amortised cost:		
	Interest on overdraft facilities	5,342.44	569.97
	Interest on Inter-Corporate deposits	4,794.42	-
	Interest On Term Loan	155.40	-
	Interest on Loan from Shareholders & Directors	1,553.27	-
	Interest On Excess Collaterals of Clients	5,992.70	26.29
	Interest on late payment	7.99	0.07
	Bank guarantee and commission charges	1,795.54	1,250.55
	Other borrowing cost	138.72	109.14
	Total	19,780.48	1,956.01
31	OPERATING EXPENSES		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023

	Baddebts Written off	0.02	2.61
	License Fees	1,209.30	576.58
	Demat expenses	170.99	106.13
	Legal and Referral Expenses	720.86	167.14
	Professional Fees Paid to Arbitrage Traders	-	2,941.26
	Sub broker Referral Fees	5,333.28	3,387.52
	Consultancy Charges	44,984.35	
	Referral Expense	68,367.55	-
	Annual Maintenance Charges	6,937.92	-
	Turnover fees	0.02	12,874.53
	Other operating expenses	2,163.99	952.36
	Total	1,29,888.29	21,008.13
32	EMPLOYEE BENEFIT EXPENSES		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Salaries and Wages	49,498.35	7,698.34
	Contribution to Provident and other funds	114.54	15.31
	Gratuity Expense	126.00	60.18
	Staff Welfare Expenses	97.56	66.42
	Total	49,836.45	7,840.25
33	OTHER EXPENSES		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Advertisement and publicity	913.26	353.76
	Annual Maintenance expenses	21.89	22.86
	Auditors` remunerations	8.00	4.38
	Director Sitting Fees	7.84	-

	Communication expenses	498.63	223.26
	CSR Expense	324.40	203.11
	Donation	36.80	53.00
	Electricity Expense	71.67	37.47
	Insurance	1.13	1.16
	Legal and professional charges	2,606.42	401.83
	Office expenses	126.78	52.60
	Printing and stationery	9.01	13.85
	Rates and Taxes	236.12	25.03
	Rent	559.07	157.47
	Security guards expenses	4.56	2.49
	Travelling and Conveyance	32.05	93.86
	Repairs and maintenance	79.67	89.90
	Provision for Expected Credit Loss	-	52.47
	Impairment on Financial Assets	-	3.41
	Bank Charges	0.13	0.03
	Digi Locker Gateway Charges	1.09	-
	Prior Period Expenses	0.81	-
	Miscellaneous expenses	10.69	105.79
	Total	5,550.01	1,897.74

Textual information (158)

Subclassification and notes on income and expense explanatory [Text Block]

22	INTEREST INCOME		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	Interest income on financial assets measured at amortised cost:		
	(i) Fixed deposits with Banks	7,068.21	3,021.19
	(ii) Margin Funding and late payments	14,076.39	6,683.24
	(iii) Deposits with Stock Exchanges		
	(iii) Deposits with Clearing Corporations and Exchanges	288.81	454.31
	Total	21,433.41	10,158.74
23	FEES AND COMMISSION INCOME		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	Brokerage	9,480.79	6,654.67
	Income from Depository operations	207.92	261.82
	Other Operating Income	10,992.29	6,485.70
	Total	20,681.01	13,402.20
24	NET GAIN / (LOSS) ON FAIR VALUE CHANGES		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	(A) Net gain/ (loss) on financial instruments at fair value through profit or loss		
	(i) Profit/(loss) on Equity shares held for trade (net)	(8,589.93)	2,693.46
	(ii) Profit/(loss) on derivatives instruments held for trade (net)	21,549.14	26,352.01
	(B) Others		
	Profit/(loss) on investments (net) at fair value through profit or loss	-	58.86
	(C) Total net gain/(loss) on fair value changes (A+B)	12,959.22	29,104.34
	(D) Fair value changes:		
	(i) Realised	21,218.26	30,131.56
	(ii) Unrealised	(8,259.04)	(1,027.23)

	Total	12,959.22	29,104.34
25	OTHER INCOME		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	Training Fees	31.07	0.31
	Dividend Received	0.00	-
	Interest on Treasury Bills	9.26	-
	Interest on other	22.15	12.74
	Interest Income from Fixed Deposit	0.25	0.04
	Rent Income	3.96	4.30
	Gain on Sale of Investment	5.92	-
	Net Gain on Financial Assets measured at Fair value through profit and loss (net)	0.78	-
	Foreign Exchange Fluctuation Gain	0.86	2.06
	Miscellaneous income	0.60	1.12
	Total	74.84	20.57
	PURCHASES OF STOCK-IN-TRADE		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	Purchase of Commodities	-	-
	Total	-	-
26	CHANGES IN SECURITIES FOR TRADE (COMMODITIES)		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	Commodities at beginning of the year	-	4.42

	(-) Commodities at end of the year	-	-
	Total	-	4.42
27	FINANCE COST		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	On financial liabilities measured at amortised cost:		
	Interest on term loan		
	Interest on securities		
	Interest on overdraft facilities	569.97	321.59
	Interest on deposits	-	334.98
	Interest on others	26.29	28.49
	Interest on late payment	0.07	2.48
	Bank guarantee and commission charges	1,250.55	480.93
	Other borrowing cost	109.14	198.47
	Total	1,956.01	1,366.94
28	OPERATING EXPENSES		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	Baddebts Written off	2.61	9.00
	License Fees	576.58	312.86
	Demat expenses	106.13	117.10
	Legal and Referral Expenses	167.14	126.78
	Professional Fees Paid to Arbitrage Traders	2,941.26	14,401.59
	Sub broker Referral Fees	3,387.52	3,665.22
	Turnover fees	12,874.53	8,931.35
	Other operating expenses	952.36	871.66
	Total	21,008.13	28,435.57
29	EMPLOYEE BENEFIT EXPENSES		

	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	Salaries and Wages	7,700.53	6,364.17
	Contribution to Provident and other funds	13.13	10.23
	Gratuity Expense	60.18	104.53
	Staff Welfare Expenses	66.42	147.19
	Total	7,840.25	6,626.12
30	OTHER EXPENSES		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	Advertisement and publicity	353.76	313.66
	Annual Maintenance expenses	22.86	9.34
	Auditors` remunerations***	4.38	5.10
	Communication expenses	223.26	140.68
	CSR Expense	203.11	116.72
	Donation	53.00	46.97
	Electricity Expense	37.47	28.80
	Expenses related to issue of shares	-	26.15
	Insurance	1.16	1.85
	Legal and professional charges	401.83	66.49
	Office expenses	52.60	38.10
	Printing and stationery	13.85	9.77
	Rates and Taxes	25.03	10.71
	Rent	157.47	109.28
	Security guards expenses	2.49	2.49
	Travelling and Conveyance	93.86	30.01
	Repairs and maintenance	89.90	55.70
	Provision for Expected Credit Loss	52.47	205.42
	Impairment on Financial Assets	3.41	-
	Bank Charges	0.03	0.10

	Miscellaneous expenses	105.79	0.27
	Total	1,897.74	1,217.62
	***Auditor`s Remuneration for the year ended March 31, 2022 and March 31, 2021 relates to fees paid to the preceeding auditor.		

Textual information (159)

Disclosure of notes on revenue from operations explanatory [Text Block]

23	INTEREST INCOME		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Interest income on financial assets measured at amortised cost:		
	(i) Fixed deposits with Banks	14,027.06	7,068.21
	(ii) Margin Funding and late payments	1,521.69	14,076.39
	(iii) Deposits with Stock Exchanges	-	-
	(iii) Deposits with Clearing Corporations and Exchanges	0.21	288.81
	Total	15,548.95	21,433.41
24	SALES OF COMMODITY		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Sales of Commodities (Silver)	76.78	-
	Total	76.78	-
25	FEES AND COMMISSION INCOME		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Brokerage	9,288.09	9,480.79
	Income from Depository operations	380.20	207.92
	Other Operating Income	2,338.90	10,992.29
	Total	12,007.20	20,681.01
26	NET GAIN / (LOSS) ON FAIR VALUE CHANGES		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	(A) Net gain/ (loss) on financial instruments at fair value through profit or loss		
	(i) Profit/(loss) on Equity shares held for trade (net)	85,509.30	(8,589.93)

	(ii) Profit/(loss) on derivatives instruments held for trade (net)	1,39,479.83	21,549.14
	(B) Others		
	Profit/(loss) on investments (net) at fair value through profit or loss	-	-
	(C) Total net gain/(loss) on fair value changes (A+B)	2,24,989.13	12,959.22
	(D) Fair value changes:		
	(i) Realised	2,46,498.15	21,218.26
	(ii) Unrealised	(21,509.02)	(8,259.04)
	Total	2,24,989.13	12,959.22
27	OTHER INCOME		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Training Fees	-	31.07
	Dividend Received	-	0.00
	Interest on Treasury Bills	2.43	9.26
	Interest on other	1.13	22.15
	Interest Income from Fixed Deposit	3.48	0.25
	Interest on IT Refund	0.00	-
	Rent Income	8.39	3.96
	Gain on Sale of Investment	-	5.92
	Net Gain on Financial Assets measured at Fair value through profit and loss (net)	(0.11)	0.78
	Gain on sale of investment(listed shares)		
	-Realised gain on sale of investment	1,168.86	-
	-Unrealised gain on sale of investment	1,905.61	-
	Foreign Exchange Fluctuation Gain	-	0.86
	Miscellaneous income	28.30	0.60
	Other Income	16.85	-
	Share of Profit from Associate Company	0.28	-
	Liabilities/Balance written back	0.17	-
	Total	3,135.40	74.84

Textual information (160)

Disclosure of notes on revenue from operations explanatory [Text Block]

22	INTEREST INCOME		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	Interest income on financial assets measured at amortised cost:		
	(i) Fixed deposits with Banks	7,068.21	3,021.19
	(ii) Margin Funding and late payments	14,076.39	6,683.24
	(iii) Deposits with Stock Exchanges		
	(iii) Deposits with Clearing Corporations and Exchanges	288.81	454.31
	Total	21,433.41	10,158.74
23	FEES AND COMMISSION INCOME		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	Brokerage	9,480.79	6,654.67
	Income from Depository operations	207.92	261.82
	Other Operating Income	10,992.29	6,485.70
	Total	20,681.01	13,402.20
24	NET GAIN / (LOSS) ON FAIR VALUE CHANGES		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	(A) Net gain/ (loss) on financial instruments at fair value through profit or loss		
	(i) Profit/(loss) on Equity shares held for trade (net)	(8,589.93)	2,693.46
	(ii) Profit/(loss) on derivatives instruments held for trade (net)	21,549.14	26,352.01
	(B) Others		
	Profit/(loss) on investments (net) at fair value through profit or loss	-	58.86
	(C) Total net gain/(loss) on fair value changes (A+B)	12,959.22	29,104.34
	(D) Fair value changes:		
	(i) Realised	21,218.26	30,131.56

	(ii) Unrealised	(8,259.04)	(1,027.23)
	Total	12,959.22	29,104.34
25	OTHER INCOME		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	Training Fees	31.07	0.31
	Dividend Received	0.00	-
	Interest on Treasury Bills	9.26	-
	Interest on other	22.15	12.74
	Interest Income from Fixed Deposit	0.25	0.04
	Rent Income	3.96	4.30
	Gain on Sale of Investment	5.92	-
	Net Gain on Financial Assets measured at Fair value through profit and loss (net)	0.78	-
	Foreign Exchange Fluctuation Gain	0.86	2.06
	Miscellaneous income	0.60	1.12
	Total	74.84	20.57

Textual information (161)

Disclosure of notes on other income explanatory [Text Block]

27	OTHER INCOME		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Training Fees	-	31.07
	Dividend Received	-	0.00
	Interest on Treasury Bills	2.43	9.26
	Interest on other	1.13	22.15
	Interest Income from Fixed Deposit	3.48	0.25
	Interest on IT Refund	0.00	-
	Rent Income	8.39	3.96
	Gain on Sale of Investment	-	5.92
	Net Gain on Financial Assets measured at Fair value through profit and loss (net)	(0.11)	0.78
	Gain on sale of investment(listed shares)		
	-Realised gain on sale of investment	1,168.86	-
	-Unrealised gain on sale of investment	1,905.61	-
	Foreign Exchange Fluctuation Gain	-	0.86
	Miscellaneous income	28.30	0.60
	Other Income	16.85	-
	Share of Profit from Associate Company	0.28	-
	Liabilities/Balance written back	0.17	-
	Total	3,135.40	74.84

Textual information (162)

Disclosure of notes on other income explanatory [Text Block]

25	OTHER INCOME		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	Training Fees	31.07	0.31
	Dividend Received	0.00	-
	Interest on Treasury Bills	9.26	-
	Interest on other	22.15	12.74
	Interest Income from Fixed Deposit	0.25	0.04
	Rent Income	3.96	4.30
	Gain on Sale of Investment	5.92	-
	Net Gain on Financial Assets measured at Fair value through profit and loss (net)	0.78	-
	Foreign Exchange Fluctuation Gain	0.86	2.06
	Miscellaneous income	0.60	1.12
	Total	74.84	20.57

Textual information (163)

Disclosure of notes on finance cost explanatory [Text Block]

30	FINANCE COST		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	On financial liabilities measured at amortised cost:		
	Interest on overdraft facilities	5,342.44	569.97
	Interest on Inter-Corporate deposits	4,794.42	-
	Interest On Term Loan	155.40	-
	Interest on Loan from Shareholders & Directors	1,553.27	-
	Interest On Excess Collaterals of Clients	5,992.70	26.29
	Interest on late payment	7.99	0.07
	Bank guarantee and commission charges	1,795.54	1,250.55
	Other borrowing cost	138.72	109.14
	Total	19,780.48	1,956.01

Textual information (164)

Disclosure of notes on finance cost explanatory [Text Block]

27	FINANCE COST		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	On financial liabilities measured at amortised cost:		
	Interest on term loan		
	Interest on securities		
	Interest on overdraft facilities	569.97	321.59
	Interest on deposits	-	334.98
	Interest on others	26.29	28.49
	Interest on late payment	0.07	2.48
	Bank guarantee and commission charges	1,250.55	480.93
	Other borrowing cost	109.14	198.47
	Total	1,956.01	1,366.94

Textual information (165)

Disclosure of notes on employee benefit expense explanatory [Text Block]

32	EMPLOYEE BENEFIT EXPENSES		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Salaries and Wages	49,498.35	7,698.34
	Contribution to Provident and other funds	114.54	15.31
	Gratuity Expense	126.00	60.18
	Staff Welfare Expenses	97.56	66.42
	Total	49,836.45	7,840.25

Textual information (166)

Disclosure of notes on employee benefit expense explanatory [Text Block]

29	EMPLOYEE BENEFIT EXPENSES		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	Salaries and Wages	7,700.53	6,364.17
	Contribution to Provident and other funds	13.13	10.23
	Gratuity Expense	60.18	104.53
	Staff Welfare Expenses	66.42	147.19
	Total	7,840.25	6,626.12

Textual information (167)

Disclosure of notes on other expenses explanatory [Text Block]

33	OTHER EXPENSES		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Advertisement and publicity	913.26	353.76
	Annual Maintenance expenses	21.89	22.86
	Auditors` remunerations	8.00	4.38
	Director Sitting Fees	7.84	-
	Communication expenses	498.63	223.26
	CSR Expense	324.40	203.11
	Donation	36.80	53.00
	Electricity Expense	71.67	37.47
	Insurance	1.13	1.16
	Legal and professional charges	2,606.42	401.83
	Office expenses	126.78	52.60
	Printing and stationery	9.01	13.85
	Rates and Taxes	236.12	25.03
	Rent	559.07	157.47
	Security guards expenses	4.56	2.49
	Travelling and Conveyance	32.05	93.86
	Repairs and maintenance	79.67	89.90
	Provision for Expected Credit Loss	-	52.47
	Impairment on Financial Assets	-	3.41
	Bank Charges	0.13	0.03
	Digi Locker Gateway Charges	1.09	-
	Prior Period Expenses	0.81	-
	Miscellaneous expenses	10.69	105.79
	Total	5,550.01	1,897.74

Textual information (168)

Disclosure of notes on other expenses explanatory [Text Block]

30	OTHER EXPENSES		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	Advertisement and publicity	353.76	313.66
	Annual Maintenance expenses	22.86	9.34
	Auditors` remunerations***	4.38	5.10
	Communication expenses	223.26	140.68
	CSR Expense	203.11	116.72
	Donation	53.00	46.97
	Electricity Expense	37.47	28.80
	Expenses related to issue of shares	-	26.15
	Insurance	1.16	1.85
	Legal and professional charges	401.83	66.49
	Office expenses	52.60	38.10
	Printing and stationery	13.85	9.77
	Rates and Taxes	25.03	10.71
	Rent	157.47	109.28
	Security guards expenses	2.49	2.49
	Travelling and Conveyance	93.86	30.01
	Repairs and maintenance	89.90	55.70
	Provision for Expected Credit Loss	52.47	205.42
	Impairment on Financial Assets	3.41	-
	Bank Charges	0.03	0.10
	Miscellaneous expenses	105.79	0.27
	Total	1,897.74	1,217.62
	***Auditor`s Remuneration for the year ended March 31, 2022 and March 31, 2021 relates to fees paid to the preceeding auditor.		

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of cash flow statement [TextBlock]			
Description of accounting policy for determining components of cash and cash equivalents [TextBlock]	Textual information (169) [See below]	Textual information (170) [See below]	
Cash and cash equivalents cash flow statement	1,64,219.24	1,81,219.64	92,018.45
Cash and cash equivalents	1,64,219.24	1,81,219.64	
Income taxes paid (refund), classified as operating activities	11,362.58	5,903.15	
Total income taxes paid (refund)	11,362.58	5,903.15	

Textual information (169)

Description of accounting policy for determining components of cash and cash equivalents [Text Block]

Cash and cash equivalents includes cash at banks and on hand, demand deposits with banks, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an im material risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents cash and short-term deposits are considered integral part of the Group's cash management.

Textual information (170)

Description of accounting policy for determining components of cash and cash equivalents [Text Block]

Cash and cash equivalents includes cash at banks and on hand, demand deposits with banks, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents cash and short-term deposits are considered integral part of the Group's cash management.

[500200] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]	Textual information (171) [See below]	Textual information (172) [See below]
Inventory write-down	0	0
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Impairment loss recognised in profit or loss, trade receivables	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Gains on disposals of non-current assets	0	0
Net gains (losses) on disposals of non-current assets	0	0
Gains on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Gains on disposals of investment properties	0	0
Net gains (losses) on disposals of investment properties	0	0
Gains on disposals of investments	3,074.47	5.92
Net gains (losses) on disposals of investments	3,074.47	5.92
Gains (losses) on disposals of other non-current assets	0	0
Gains on litigation settlements	0	0
Net gains (losses) on litigation settlements	0	0
Gains on change in fair value of derivatives	1,39,479.83	21,549.14
Net gains (losses) on change in fair value of derivatives	1,39,479.83	21,549.14
Share of profit (loss) of associates accounted for using equity method	0	0
Total share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Changes in inventories of stock-in-trade	-3.54	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-3.54	0
Exceptional items before tax	1.48	0
Total exceptional items	1.48	0
Details of nature of exceptional items	Profit on sale of property, plant and equipment	
Aggregate amount set aside to provisions made for meeting specific liabilities, contingencies or commitments	0	0
Amount of contributions made to political party or for political purpose	0	0
Revenue arising from exchanges of goods or services, sale of goods	0	0
Total revenue arising from exchanges of goods or services	0	0
Domestic sale traded goods	76.78	0
Total domestic turnover goods, gross	76.78	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	76.78	0
Domestic revenue services	12,007.2	20,681.01
Total revenue from sale of services	12,007.2	20,681.01
Gross value of transaction with related parties	6,894.57	24,326.74
Bad debts of related parties	0	0

Textual information (171)

Additional information on profit and loss account explanatory [Text Block]

23	INTEREST INCOME		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Interest income on financial assets measured at amortised cost:		
	(i) Fixed deposits with Banks	14,027.06	7,068.21
	(ii) Margin Funding and late payments	1,521.69	14,076.39
	(iii) Deposits with Stock Exchanges	-	-
	(iii) Deposits with Clearing Corporations and Exchanges	0.21	288.81
	Total	15,548.95	21,433.41
24	SALES OF COMMODITY		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Sales of Commodities (Silver)	76.78	-
	Total	76.78	-
25	FEES AND COMMISSION INCOME		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Brokerage	9,288.09	9,480.79
	Income from Depository operations	380.20	207.92
	Other Operating Income	2,338.90	10,992.29
	Total	12,007.20	20,681.01
26	NET GAIN / (LOSS) ON FAIR VALUE CHANGES		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	(A) Net gain/ (loss) on financial instruments at fair value through profit or loss		
	(i) Profit/(loss) on Equity shares held for trade (net)	85,509.30	(8,589.93)

	(ii) Profit/(loss) on derivatives instruments held for trade (net)	1,39,479.83	21,549.14
	(B) Others		
	Profit/(loss) on investments (net) at fair value through profit or loss	-	-
	(C) Total net gain/(loss) on fair value changes (A+B)	2,24,989.13	12,959.22
	(D) Fair value changes:		
	(i) Realised	2,46,498.15	21,218.26
	(ii) Unrealised	(21,509.02)	(8,259.04)
	Total	2,24,989.13	12,959.22
27	OTHER INCOME		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Training Fees	-	31.07
	Dividend Received	-	0.00
	Interest on Treasury Bills	2.43	9.26
	Interest on other	1.13	22.15
	Interest Income from Fixed Deposit	3.48	0.25
	Interest on IT Refund	0.00	-
	Rent Income	8.39	3.96
	Gain on Sale of Investment	-	5.92
	Net Gain on Financial Assets measured at Fair value through profit and loss (net)	(0.11)	0.78
	Gain on sale of investment(listed shares)		
	-Realised gain on sale of investment	1,168.86	-
	-Unrealised gain on sale of investment	1,905.61	-
	Foreign Exchange Fluctuation Gain	-	0.86
	Miscellaneous income	28.30	0.60
	Other Income	16.85	-
	Share of Profit from Associate Company	0.28	-
	Liabilities/Balance written back	0.17	-
	Total	3,135.40	74.84
28	PURCHASES OF STOCK-IN-TRADE		

	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Purchase of Commodities (Silver)	77.93	-
	Total	77.93	-
29	CHANGES IN SECURITIES FOR TRADE (COMMODITIES)		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Commodities at beginning of the year	-	-
	(-) Commodities at end of the year	(3.54)	-
	Total	(3.54)	-
30	FINANCE COST		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	On financial liabilities measured at amortised cost:		
	Interest on overdraft facilities	5,342.44	569.97
	Interest on Inter-Corporate deposits	4,794.42	-
	Interest On Term Loan	155.40	-
	Interest on Loan from Shareholders & Directors	1,553.27	-
	Interest On Excess Collaterals of Clients	5,992.70	26.29
	Interest on late payment	7.99	0.07
	Bank guarantee and commission charges	1,795.54	1,250.55
	Other borrowing cost	138.72	109.14
	Total	19,780.48	1,956.01
31	OPERATING EXPENSES		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023

	Baddebts Written off	0.02	2.61
	License Fees	1,209.30	576.58
	Demat expenses	170.99	106.13
	Legal and Referral Expenses	720.86	167.14
	Professional Fees Paid to Arbitrage Traders	-	2,941.26
	Sub broker Referral Fees	5,333.28	3,387.52
	Consultancy Charges	44,984.35	
	Referral Expense	68,367.55	-
	Annual Maintenance Charges	6,937.92	-
	Turnover fees	0.02	12,874.53
	Other operating expenses	2,163.99	952.36
	Total	1,29,888.29	21,008.13
32	EMPLOYEE BENEFIT EXPENSES		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Salaries and Wages	49,498.35	7,698.34
	Contribution to Provident and other funds	114.54	15.31
	Gratuity Expense	126.00	60.18
	Staff Welfare Expenses	97.56	66.42
	Total	49,836.45	7,840.25
33	OTHER EXPENSES		
	Particulars	For the year ended on 31-03-2024	For the year ended on 31-03-2023
	Advertisement and publicity	913.26	353.76
	Annual Maintenance expenses	21.89	22.86
	Auditors` remunerations	8.00	4.38
	Director Sitting Fees	7.84	-

	Communication expenses	498.63	223.26
	CSR Expense	324.40	203.11
	Donation	36.80	53.00
	Electricity Expense	71.67	37.47
	Insurance	1.13	1.16
	Legal and professional charges	2,606.42	401.83
	Office expenses	126.78	52.60
	Printing and stationery	9.01	13.85
	Rates and Taxes	236.12	25.03
	Rent	559.07	157.47
	Security guards expenses	4.56	2.49
	Travelling and Conveyance	32.05	93.86
	Repairs and maintenance	79.67	89.90
	Provision for Expected Credit Loss	-	52.47
	Impairment on Financial Assets	-	3.41
	Bank Charges	0.13	0.03
	Digi Locker Gateway Charges	1.09	-
	Prior Period Expenses	0.81	-
	Miscellaneous expenses	10.69	105.79
	Total	5,550.01	1,897.74

Textual information (172)

Additional information on profit and loss account explanatory [Text Block]

22	INTEREST INCOME		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	Interest income on financial assets measured at amortised cost:		
	(i) Fixed deposits with Banks	7,068.21	3,021.19
	(ii) Margin Funding and late payments	14,076.39	6,683.24
	(iii) Deposits with Stock Exchanges		
	(iii) Deposits with Clearing Corporations and Exchanges	288.81	454.31
	Total	21,433.41	10,158.74
23	FEES AND COMMISSION INCOME		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	Brokerage	9,480.79	6,654.67
	Income from Depository operations	207.92	261.82
	Other Operating Income	10,992.29	6,485.70
	Total	20,681.01	13,402.20
24	NET GAIN / (LOSS) ON FAIR VALUE CHANGES		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	(A) Net gain/ (loss) on financial instruments at fair value through profit or loss		
	(i) Profit/(loss) on Equity shares held for trade (net)	(8,589.93)	2,693.46
	(ii) Profit/(loss) on derivatives instruments held for trade (net)	21,549.14	26,352.01
	(B) Others		
	Profit/(loss) on investments (net) at fair value through profit or loss	-	58.86
	(C) Total net gain/(loss) on fair value changes (A+B)	12,959.22	29,104.34
	(D) Fair value changes:		
	(i) Realised	21,218.26	30,131.56
	(ii) Unrealised	(8,259.04)	(1,027.23)

	Total	12,959.22	29,104.34
25	OTHER INCOME		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	Training Fees	31.07	0.31
	Dividend Received	0.00	-
	Interest on Treasury Bills	9.26	-
	Interest on other	22.15	12.74
	Interest Income from Fixed Deposit	0.25	0.04
	Rent Income	3.96	4.30
	Gain on Sale of Investment	5.92	-
	Net Gain on Financial Assets measured at Fair value through profit and loss (net)	0.78	-
	Foreign Exchange Fluctuation Gain	0.86	2.06
	Miscellaneous income	0.60	1.12
	Total	74.84	20.57
	PURCHASES OF STOCK-IN-TRADE		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	Purchase of Commodities	-	-
	Total	-	-
26	CHANGES IN SECURITIES FOR TRADE (COMMODITIES)		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	Commodities at beginning of the year	-	4.42

	(-) Commodities at end of the year	-	-
	Total	-	4.42
27	FINANCE COST		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	On financial liabilities measured at amortised cost:		
	Interest on term loan		
	Interest on securities		
	Interest on overdraft facilities	569.97	321.59
	Interest on deposits	-	334.98
	Interest on others	26.29	28.49
	Interest on late payment	0.07	2.48
	Bank guarantee and commission charges	1,250.55	480.93
	Other borrowing cost	109.14	198.47
	Total	1,956.01	1,366.94
28	OPERATING EXPENSES		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	Baddebts Written off	2.61	9.00
	License Fees	576.58	312.86
	Demat expenses	106.13	117.10
	Legal and Referral Expenses	167.14	126.78
	Professional Fees Paid to Arbitrage Traders	2,941.26	14,401.59
	Sub broker Referral Fees	3,387.52	3,665.22
	Turnover fees	12,874.53	8,931.35
	Other operating expenses	952.36	871.66
	Total	21,008.13	28,435.57
29	EMPLOYEE BENEFIT EXPENSES		

	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	Salaries and Wages	7,700.53	6,364.17
	Contribution to Provident and other funds	13.13	10.23
	Gratuity Expense	60.18	104.53
	Staff Welfare Expenses	66.42	147.19
	Total	7,840.25	6,626.12
30	OTHER EXPENSES		
	Particulars	For the year ended on 31-03-2023	For the year ended on 31-03-2022
	Advertisement and publicity	353.76	313.66
	Annual Maintenance expenses	22.86	9.34
	Auditors` remunerations***	4.38	5.10
	Communication expenses	223.26	140.68
	CSR Expense	203.11	116.72
	Donation	53.00	46.97
	Electricity Expense	37.47	28.80
	Expenses related to issue of shares	-	26.15
	Insurance	1.16	1.85
	Legal and professional charges	401.83	66.49
	Office expenses	52.60	38.10
	Printing and stationery	13.85	9.77
	Rates and Taxes	25.03	10.71
	Rent	157.47	109.28
	Security guards expenses	2.49	2.49
	Travelling and Conveyance	93.86	30.01
	Repairs and maintenance	89.90	55.70
	Provision for Expected Credit Loss	52.47	205.42
	Impairment on Financial Assets	3.41	-
	Bank Charges	0.03	0.10

	Miscellaneous expenses	105.79	0.27
	Total	1,897.74	1,217.62
	***Auditor`s Remuneration for the year ended March 31, 2022 and March 31, 2021 relates to fees paid to the preceeding auditor.		

[611200] Notes - Fair value measurement

Disclosure of fair value measurement of liabilities [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Measurement [Axis]	**At fair value [Member]**			**Recurring fair value measurement [Member]**
Classes of liabilities [Axis]	**One**			**One**
Levels of fair value hierarchy [Axis]	**Level 1 of fair value hierarchy [Member]**			**Level 1 of fair value hierarchy [Member]**
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**	**31/03/2022**	**01/04/2023 to 31/03/2024**
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Derivative financial instruments	Derivative financial instruments		Derivative financial instruments
Liabilities	443.13	854	4,897.61	443.13
Description of valuation techniques used in fair value measurement, liabilities	Fair Value through P&L	Fair Value through P&L		Fair Value through P&L
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Sales, fair value measurement, liabilities	410.87	4,043.61		410.87
Total increase (decrease) in fair value measurement, liabilities	-410.87	-4,043.61		-410.87
Liabilities at end of period	443.13	854	4,897.61	443.13
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	-	-		-
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	-	-		-
Nature of liabilities	Derivative financial instruments	Derivative financial instruments		Derivative financial instruments

Disclosure of fair value measurement of liabilities [Table] **..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Measurement [Axis]	**Recurring fair value measurement [Member]**	
Classes of liabilities [Axis]	**One**	
Levels of fair value hierarchy [Axis]	**Level 1 of fair value hierarchy [Member]**	
	01/04/2022 to 31/03/2023	**31/03/2022**
Disclosure of fair value measurement of liabilities [Abstract]		
Disclosure of fair value measurement of liabilities [Line items]		
Nature of liabilities	Derivative financial instruments	
Liabilities	854	4,897.61
Description of valuation techniques used in fair value measurement, liabilities	Fair Value through P&L	
Reconciliation of changes in fair value measurement, liabilities [Abstract]		
Changes in fair value measurement, liabilities [Abstract]		
Sales, fair value measurement, liabilities	4,043.61	
Total increase (decrease) in fair value measurement, liabilities	-4,043.61	
Liabilities at end of period	854	4,897.61
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	-	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	-	
Nature of liabilities	Derivative financial instruments	

Disclosure of fair value measurement of assets [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Measurement [Axis]	**At fair value [Member]**			**Recurring fair value measurement [Member]**
Classes of assets [Axis]	**Other assets [Member]**			**Other assets [Member]**
Levels of fair value hierarchy [Axis]	**Level 1 of fair value hierarchy [Member]**			**Level 1 of fair value hierarchy [Member]**
	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**	**31/03/2022**	**01/04/2023 to 31/03/2024**
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	3,88,073.54	13,504.29	8,217.53	3,88,073.54
Nature of other assets	Securities for Trade	Securities for Trade		Securities for Trade
Description of valuation techniques used in fair value measurement, assets	Fair Value through P&L	Fair Value through P&L		Fair Value through P&L
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets	3,74,569.25	5,286.76		3,74,569.25
Total increase (decrease) in fair value measurement, assets	3,74,569.25	5,286.76		3,74,569.25
Assets at end of period	3,88,073.54	13,504.29	8,217.53	3,88,073.54
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Revenue income	Revenue income		Revenue income
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	-	-		-
Nature of other assets	Securities for Trade	Securities for Trade		Securities for Trade

Disclosure of fair value measurement of assets [Table] **..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets [Member]		Other assets 1 [Member]	
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]		Level 1 of fair value hierarchy [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	13,504.29	8,217.53	3,60,319.51	13,504.29
Nature of other assets	Securities for Trade		Securities for Trade	Securities for Trade
Description of valuation techniques used in fair value measurement, assets	Fair Value through P&L		Fair Value through P&L	Fair Value through P&L
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets	5,286.76		3,46,815.22	5,286.76
Total increase (decrease) in fair value measurement, assets	5,286.76		3,46,815.22	5,286.76
Assets at end of period	13,504.29	8,217.53	3,60,319.51	13,504.29
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Revenue income		Revenue income	Revenue income
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	-		-	-
Nature of other assets	Securities for Trade		Securities for Trade	Securities for Trade

Disclosure of fair value measurement of assets [Table] **..(3)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Measurement [Axis]	Recurring fair value measurement [Member]	
Classes of assets [Axis]	Other assets 1 [Member]	Other assets 2 [Member]
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	Level 1 of fair value hierarchy [Member]
	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of fair value measurement of assets [Abstract]		
Disclosure of fair value measurement of assets [Line items]		
Assets	8,217.53	27,754.03
Nature of other assets		Investments
Description of valuation techniques used in fair value measurement, assets		Fair Value through P&L
Reconciliation of changes in fair value measurement, assets [Abstract]		
Changes in fair value measurement, assets [Abstract]		
Purchases, fair value measurement, assets		27,754.03
Total increase (decrease) in fair value measurement, assets		27,754.03
Assets at end of period	8,217.53	27,754.03
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Revenue income
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		-
Nature of other assets		Investments

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**
Disclosure of fair value measurement [TextBlock]	Textual information (173) [See below]	Textual information (174) [See below]
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]	Textual information (175) [See below]	Textual information (176) [See below]
Whether liabilities have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of equity [TextBlock]	Textual information (177) [See below]	Textual information (178) [See below]
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [TextBlock]		

Textual information (173)

Disclosure of fair value measurement [Text Block]

46	Financial instruments-Accounting, classifications and fair value measurements		
	Refer to financial instruments by category table below for the disclosure on carrying value and fair value of financial assets and liabilities. For financial assets and liabilities maturing within one year from the Balance Sheet date and which are not carried at fair value, the carrying amounts approximate fair value due to the short maturity of these instruments.		
	The following methods and assumptions were used to estimate the fair values:		

	The following table shows the carrying amounts of financial instruments as at March 31, 2024 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	5,181.17	-	-	5,181.17	5,181.17
	Bank Balances other than cash and cash equivalent	1,59,038.07	-	-	1,59,038.07	1,59,038.07
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	3,60,319.51	-	3,60,319.51	3,60,319.51
	Trade Receivables	20,110.83	-	-	20,110.83	20,110.83
	Investments	500.28	27,754.03	-	28,254.31	28,254.31
	Loans	6,130.27	-	-	6,130.27	6,130.27
	Other financial asset	1,028.16	-	-	1,028.16	1,028.16
	Total	1,91,988.78	3,88,073.54	-	5,80,062.33	5,80,062.33
	Financial liabilities					
	Trade Payables	2,06,627.41	-	-	2,06,627.41	2,06,627.41
	Borrowings	1,78,934.75	-	-	1,78,934.75	1,78,934.75
	Derivative financial instruments	-	443.13		443.13	443.13
	Other financial Liability	1,835.34	-	-	1,835.34	1,835.34
	Total	3,87,397.50	443.13	-	3,87,840.64	3,87,840.64

The following table shows the carrying amounts of financial instruments as at March 31, 2023 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:

Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
Financial assets					
Cash and Cash Equivalents	754.79	-	-	754.79	754.79
Bank Balances other than cash and cash equivalent	1,80,464.84	-	-	1,80,464.84	1,80,464.84
Derivative financial instruments	-	-	-	-	-
Securities for Trade	-	13,504.29	-	13,504.29	13,504.29
Trade Receivables	8,648.84	-	-	8,648.84	8,648.84
Investments	197.57	-	-	197.57	197.57
Loans	3,505.53	-	-	3,505.53	3,505.53
Other financial asset	8,167.43	-	-	8,167.43	8,167.43
Total	2,01,739.01	13,504.29	-	2,15,243.29	2,15,243.29
Financial liabilities					
Trade Payables	1,30,760.16	-	-	1,30,760.16	1,30,760.16
Borrowings	23,861.80	-	-	23,861.80	23,861.80
Derivative Financial Instrument	-	854.00	-	854.00	854.00
Other financial Liability	1,750.01	-	-	1,750.01	1,750.01
Total	1,56,371.98	854.00	-	1,57,225.98	1,57,225.98
Fair value hierarchy:					

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price), regardless of whether that price is directly observable or estimated using a valuation technique. The investments included in level 1 of fair value hierarchy have been valued using quoted prices for instruments in an active market. The investments included in level 2 of fair value hierarchy have been valued using valuation techniques based on observable market data. The investments included in Level 3 of fair value hierarchy have been valued using the income approach and break-up value to arrive at their fair value. There is no movement from between Level 1, Level 2 and Level 3. There is no change in Inputs use for measuring Level 3 fair value.

	The following table summarises financial instruments measured at fair value on recurring basis:					
	As at 31st March 2024		Level 1	Level 2	Level 3	Total
	Financial Instruments:					
	Derivatives		443.13	-	-	443.13
	Mutual Fund Units		87.57	-	-	87.57
	Equity Shares		3,60,319.51	-	-	3,60,319.51
	Total		3,60,850.21	-	-	3,60,850.21
	As at 31st March 2023		Level 1	Level 2	Level 3	Total
	Financial Instruments:					-
	Derivatives		854.00	-	-	854.00
	Mutual Fund Units		15.98	-	-	15.98
	Equity Shares		13,488.31	-	-	13,488.31
	Total		14,358.29	-	-	14,358.29

Textual information (174)

Disclosure of fair value measurement [Text Block]

Refer to financial instruments by category table below for the disclosure on carrying value and fair value of financial assets and liabilities. For financial assets and liabilities maturing within one year from the Balance Sheet date and which are not carried at fair value, the carrying amounts approximate fair value due to the short maturity of these instruments.					
The following methods and assumptions were used to estimate the fair values:					
The following table shows the carrying amounts of financial instruments as at March 31, 2023 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
Financial assets					
Cash and Cash Equivalents	754.79	-	-	754.79	754.79
Bank Balances other than cash and cash equivalent	180,464.84	-	-	180,464.84	180,464.84
Derivative financial instruments	-	-	-	-	-
Securities for Trade	-	13,504.29	-	13,504.29	13,504.29
Trade Receivables	8,648.84	-	-	8,648.84	8,648.84
Investments	197.57	-	-	197.57	197.57
Loans	3,505.53	-	-	3,505.53	3,505.53
Other financial asset	8,167.43	-	-	8,167.43	8,167.43
Total	201,739.01	13,504.29	-	215,243.29	215,243.29
Financial liabilities					
Trade Payables	130,760.16	-	-	130,760.16	130,760.16
Borrowings	23,861.80	-	-	23,861.80	23,861.80
Derivative financial instruments	-	854.00		854.00	854.00
Other financial Liability	1,750.01	-	-	1,750.01	1,750.01
Total	156,371.98	854.00	-	157,225.98	157,225.98
The following table shows the carrying amounts of financial instruments as at March 31, 2022 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					

Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
Financial assets					
Cash and Cash Equivalents	9,235.62	-	-	9,235.62	9,235.62
Bank Balances other than cash and cash equivalent	82,782.82	-	-	82,782.82	82,782.82
Derivative financial instruments	-	-	-	-	-
Securities for Trade	-	8,217.53	-	8,217.53	8,217.53
Trade Receivables	15,932.02	-	-	15,932.02	15,932.02
Investments	0.01	-	-	0.01	0.01
Loans	2,168.31	-	-	2,168.31	2,168.31
Other financial asset	2,467.50	-	-	2,467.50	2,467.50
Total	112,586.29	8,217.53	-	120,803.82	120,803.82
Financial liabilities					
Trade Payables	73,206.76	-	-	73,206.76	73,206.76
Borrowings	-	-	-	-	-
Derivative Financial Instrument	-	4,897.61	-	4,897.61	4,897.61
Other financial Liability	2,471.83	-	-	2,471.83	2,471.83
Total	75,678.59	4,897.61	-	80,576.20	80,576.20

The following table shows the carrying amounts of financial instruments as at April 01, 2021 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:

Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
Financial assets					
Cash and Cash Equivalents	6,515.64	-	-	6,515.64	6,515.64
Bank Balances other than cash and cash equivalent	38,607.56	-	-	38,607.56	38,607.56
Derivative financial instruments	-	-	-	-	-
Securities for Trade	-	18,795.81	-	18,795.81	18,795.81
Trade Receivables	5,525.01	-	-	5,525.01	5,525.01
Investments	152.33	-	-	152.33	152.33
Loans	1,249.03	-	-	1,249.03	1,249.03
Other financial asset	637.63	-	-	637.63	637.63

Total	52,687.21	18,795.81	-	71,483.01	71,483.01
Financial liabilities					
Trade Payables	40,029.73	-	-	40,029.73	40,029.73
Borrowings	1,705.66	-	-	1,705.66	1,705.66
Derivative financial instruments	-	451.89		451.89	451.89
Other financial Liability	6,936.10	-	-	6,936.10	6,936.10
Total	48,671.49	451.89	-	49,123.38	49,123.38
Fair value hierarchy:					
Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price), regardless of whether that price is directly observable or estimated using a valuation technique. The investments included in level 1 of fair value hierarchy have been valued using quoted prices for instruments in an active market. The investments included in level 2 of fair value hierarchy have been valued using valuation techniques based on observable market data. The investments included in Level 3 of fair value hierarchy have been valued using the income approach and break-up value to arrive at their fair value. There is no movement from between Level 1, Level 2 and Level 3. There is no change in Inputs use for measuring Level 3 fair value.					
The following table summarises financial instruments measured at fair value on recurring basis:					
As at 31st March 2023		Level 1	Level 2	Level 3	Total
Financial Instruments:					
Derivatives		854.00	-	-	854.00
Mutual Fund Units		15.98	-	-	15.98
Equity Shares		13,488.31	-	-	13,488.31
Total		14,358.29	-	-	14,358.29
As at 31st March 2022		Level 1	Level 2	Level 3	Total
Financial Instruments:					-
Derivatives		4,897.61	-	-	4,897.61
Mutual Fund Units		15.72	-	-	15.72
Equity Shares		8,201.81	-	-	8,201.81
Total		13,115.14	-	-	13,115.14

As at 1st April 2021		Level 1	Level 2	Level 3	Total
Financial Instruments:					
Derivatives		451.89	-	-	451.89
Mutual Fund Units		1.00	-	-	1.00
Equity Shares		18,794.81	-	-	18,794.81
Total		19,247.70	-	-	19,247.70

Textual information (175)

Disclosure of fair value measurement of liabilities [Text Block]

46	Financial instruments-Accounting, classifications and fair value measurements					
	Refer to financial instruments by category table below for the disclosure on carrying value and fair value of financial assets and liabilities. For financial assets and liabilities maturing within one year from the Balance Sheet date and which are not carried at fair value, the carrying amounts approximate fair value due to the short maturity of these instruments.					
	The following methods and assumptions were used to estimate the fair values:					
	The following table shows the carrying amounts of financial instruments as at March 31, 2024 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	5,181.17	-	-	5,181.17	5,181.17
	Bank Balances other than cash and cash equivalent	1,59,038.07	-	-	1,59,038.07	1,59,038.07
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	3,60,319.51	-	3,60,319.51	3,60,319.51
	Trade Receivables	20,110.83	-	-	20,110.83	20,110.83
	Investments	500.28	27,754.03	-	28,254.31	28,254.31
	Loans	6,130.27	-	-	6,130.27	6,130.27
	Other financial asset	1,028.16	-	-	1,028.16	1,028.16
	Total	1,91,988.78	3,88,073.54	-	5,80,062.33	5,80,062.33
	Financial liabilities					
	Trade Payables	2,06,627.41	-	-	2,06,627.41	2,06,627.41
	Borrowings	1,78,934.75	-	-	1,78,934.75	1,78,934.75
	Derivative financial instruments	-	443.13		443.13	443.13
	Other financial Liability	1,835.34	-	-	1,835.34	1,835.34
	Total	3,87,397.50	443.13	-	3,87,840.64	3,87,840.64

The following table shows the carrying amounts of financial instruments as at March 31, 2023 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:

Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
Financial assets					
Cash and Cash Equivalents	754.79	-	-	754.79	754.79
Bank Balances other than cash and cash equivalent	1,80,464.84	-	-	1,80,464.84	1,80,464.84
Derivative financial instruments	-	-	-	-	-
Securities for Trade	-	13,504.29	-	13,504.29	13,504.29
Trade Receivables	8,648.84	-	-	8,648.84	8,648.84
Investments	197.57	-	-	197.57	197.57
Loans	3,505.53	-	-	3,505.53	3,505.53
Other financial asset	8,167.43	-	-	8,167.43	8,167.43
Total	2,01,739.01	13,504.29	-	2,15,243.29	2,15,243.29
Financial liabilities					
Trade Payables	1,30,760.16	-	-	1,30,760.16	1,30,760.16
Borrowings	23,861.80	-	-	23,861.80	23,861.80
Derivative Financial Instrument	-	854.00	-	854.00	854.00
Other financial Liability	1,750.01	-	-	1,750.01	1,750.01
Total	1,56,371.98	854.00	-	1,57,225.98	1,57,225.98
Fair value hierarchy:					

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price), regardless of whether that price is directly observable or estimated using a valuation technique. The investments included in level 1 of fair value hierarchy have been valued using quoted prices for instruments in an active market. The investments included in level 2 of fair value hierarchy have been valued using valuation techniques based on observable market data. The investments included in Level 3 of fair value hierarchy have been valued using the income approach and break-up value to arrive at their fair value. There is no movement from between Level 1, Level 2 and Level 3. There is no change in Inputs use for measuring Level 3 fair value.

	The following table summarises financial instruments measured at fair value on recurring basis:					
	As at 31st March 2024		Level 1	Level 2	Level 3	Total
	Financial Instruments:					
	Derivatives		443.13	-	-	443.13
	Mutual Fund Units		87.57	-	-	87.57
	Equity Shares		3,60,319.51	-	-	3,60,319.51
	Total		3,60,850.21	-	-	3,60,850.21
	As at 31st March 2023		Level 1	Level 2	Level 3	Total
	Financial Instruments:					-
	Derivatives		854.00	-	-	854.00
	Mutual Fund Units		15.98	-	-	15.98
	Equity Shares		13,488.31	-	-	13,488.31
	Total		14,358.29	-	-	14,358.29

Textual information (176)

Disclosure of fair value measurement of liabilities [Text Block]

42	Financial instruments-Accounting, classifications and fair value measurements					
	Refer to financial instruments by category table below for the disclosure on carrying value and fair value of financial assets and liabilities. For financial assets and liabilities maturing within one year from the Balance Sheet date and which are not carried at fair value, the carrying amounts approximate fair value due to the short maturity of these instruments.					
	The following methods and assumptions were used to estimate the fair values:					
	The following table shows the carrying amounts of financial instruments as at March 31, 2023 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	754.79	-	-	754.79	754.79
	Bank Balances other than cash and cash equivalent	1,80,464.84	-	-	1,80,464.84	1,80,464.84
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	13,504.29	-	13,504.29	13,504.29
	Trade Receivables	8,648.84	-	-	8,648.84	8,648.84
	Investments	197.57	-	-	197.57	197.57

	Loans	3,505.53	-	-	3,505.53	3,505.53
	Other financial asset	8,167.43	-	-	8,167.43	8,167.43
	Total	2,01,739.01	13,504.29	-	2,15,243.29	2,15,243.29
	Financial liabilities					
	Trade Payables	1,30,760.16	-	-	1,30,760.16	1,30,760.16
	Borrowings	23,861.80	-	-	23,861.80	23,861.80
	Derivative financial instruments	-	854.00		854.00	854.00
	Other financial Liability	1,750.01	-	-	1,750.01	1,750.01
	Total	1,56,371.98	854.00	-	1,57,225.98	1,57,225.98
	The following table shows the carrying amounts of financial instruments as at March 31, 2022 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	9,235.62	-	-	9,235.62	9,235.62
	Bank Balances other than cash and cash equivalent	82,782.82	-	-	82,782.82	82,782.82
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	8,217.53	-	8,217.53	8,217.53

	Trade Receivables	15,932.02	-	-	15,932.02	15,932.02
	Investments	0.01	-	-	0.01	0.01
	Loans	2,168.31	-	-	2,168.31	2,168.31
	Other financial asset	2,467.50	-	-	2,467.50	2,467.50
	Total	1,12,586.29	8,217.53	-	1,20,803.82	1,20,803.82
	Financial liabilities					
	Trade Payables	73,206.76	-	-	73,206.76	73,206.76
	Borrowings	-	-	-	-	-
	Derivative Financial Instrument	-	4,897.61	-	4,897.61	4,897.61
	Other financial Liability	2,471.83	-	-	2,471.83	2,471.83
	Total	75,678.59	4,897.61	-	80,576.20	80,576.20
	The following table shows the carrying amounts of financial instruments as at April 01, 2021 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	6,515.64	-	-	6,515.64	6,515.64

	Bank Balances other than cash and cash equivalent	38,607.56	-	-	38,607.56	38,607.56
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	18,795.81	-	18,795.81	18,795.81
	Trade Receivables	5,525.01	-	-	5,525.01	5,525.01
	Investments	152.33	-	-	152.33	152.33
	Loans	1,249.03	-	-	1,249.03	1,249.03
	Other financial asset	637.63	-	-	637.63	637.63
	Total	52,687.21	18,795.81	-	71,483.01	71,483.01
	Financial liabilities					
	Trade Payables	40,029.73	-	-	40,029.73	40,029.73
	Borrowings	1,705.66	-	-	1,705.66	1,705.66
	Derivative financial instruments	-	451.89		451.89	451.89
	Other financial Liability	6,936.10	-	-	6,936.10	6,936.10
	Total	48,671.49	451.89	-	49,123.38	49,123.38
	Fair value hierarchy:					
	Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price), regardless of whether that price is directly observable or estimated using a valuation technique. The investments included in level 1 of fair value hierarchy have been					

valued using quoted prices for instruments in an active market. The investments included in level 2 of fair value hierarchy have been valued using valuation techniques based on observable market data. The investments included in Level 3 of fair value hierarchy have been valued using the income approach and break-up value to arrive at their fair

	value. There is no movement from between Level 1, Level 2 and Level 3. There is no change in Inputs use for measuring Level 3 fair value.					
	The following table summarises financial instruments measured at fair value on recurring basis:					
	As at 31st March 2023		Level 1	Level 2	Level 3	Total
	Financial Instruments:					
	Derivatives		854.00	-	-	854.00
	Mutual Fund Units		15.98	-	-	15.98
	Equity Shares		13,488.31	-	-	13,488.31
	Total		14,358.29	-	-	14,358.29
	As at 31st March 2022		Level 1	Level 2	Level 3	Total
	Financial Instruments:					-
	Derivatives		4,897.61	-	-	4,897.61
	Mutual Fund Units		15.72	-	-	15.72
	Equity Shares		8,201.81	-	-	8,201.81
	Total		13,115.14	-	-	13,115.14
	As at 1st April 2021		Level 1	Level 2	Level 3	Total
	Financial Instruments:					

	Derivatives		451.89	-	-	451.89
	Mutual Fund Units		1.00	-	-	1.00
	Equity Shares		18,794.81	-	-	18,794.81
	Total		19,247.70	-	-	19,247.70

Textual information (177)

Disclosure of fair value measurement of equity [Text Block]

46	Financial instruments-Accounting, classifications and fair value measurements					
	Refer to financial instruments by category table below for the disclosure on carrying value and fair value of financial assets and liabilities. For financial assets and liabilities maturing within one year from the Balance Sheet date and which are not carried at fair value, the carrying amounts approximate fair value due to the short maturity of these instruments.					
	The following methods and assumptions were used to estimate the fair values:					
	The following table shows the carrying amounts of financial instruments as at March 31, 2024 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	5,181.17	-	-	5,181.17	5,181.17
	Bank Balances other than cash and cash equivalent	1,59,038.07	-	-	1,59,038.07	1,59,038.07
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	3,60,319.51	-	3,60,319.51	3,60,319.51
	Trade Receivables	20,110.83	-	-	20,110.83	20,110.83
	Investments	500.28	27,754.03	-	28,254.31	28,254.31
	Loans	6,130.27	-	-	6,130.27	6,130.27
	Other financial asset	1,028.16	-	-	1,028.16	1,028.16
	Total	1,91,988.78	3,88,073.54	-	5,80,062.33	5,80,062.33
	Financial liabilities					
	Trade Payables	2,06,627.41	-	-	2,06,627.41	2,06,627.41
	Borrowings	1,78,934.75	-	-	1,78,934.75	1,78,934.75
	Derivative financial instruments	-	443.13		443.13	443.13
	Other financial Liability	1,835.34	-	-	1,835.34	1,835.34
	Total	3,87,397.50	443.13	-	3,87,840.64	3,87,840.64

The following table shows the carrying amounts of financial instruments as at March 31, 2023 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:

Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
Financial assets					
Cash and Cash Equivalents	754.79	-	-	754.79	754.79
Bank Balances other than cash and cash equivalent	1,80,464.84	-	-	1,80,464.84	1,80,464.84
Derivative financial instruments	-	-	-	-	-
Securities for Trade	-	13,504.29	-	13,504.29	13,504.29
Trade Receivables	8,648.84	-	-	8,648.84	8,648.84
Investments	197.57	-	-	197.57	197.57
Loans	3,505.53	-	-	3,505.53	3,505.53
Other financial asset	8,167.43	-	-	8,167.43	8,167.43
Total	2,01,739.01	13,504.29	-	2,15,243.29	2,15,243.29
Financial liabilities					
Trade Payables	1,30,760.16	-	-	1,30,760.16	1,30,760.16
Borrowings	23,861.80	-	-	23,861.80	23,861.80
Derivative Financial Instrument	-	854.00	-	854.00	854.00
Other financial Liability	1,750.01	-	-	1,750.01	1,750.01
Total	1,56,371.98	854.00	-	1,57,225.98	1,57,225.98
Fair value hierarchy:					

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price), regardless of whether that price is directly observable or estimated using a valuation technique. The investments included in level 1 of fair value hierarchy have been valued using quoted prices for instruments in an active market. The investments included in level 2 of fair value hierarchy have been valued using valuation techniques based on observable market data. The investments included in Level 3 of fair value hierarchy have been valued using the income approach and break-up value to arrive at their fair value. There is no movement from between Level 1, Level 2 and Level 3. There is no change in Inputs use for measuring Level 3 fair value.

	The following table summarises financial instruments measured at fair value on recurring basis:					
	As at 31st March 2024		Level 1	Level 2	Level 3	Total
	Financial Instruments:					
	Derivatives		443.13	-	-	443.13
	Mutual Fund Units		87.57	-	-	87.57
	Equity Shares		3,60,319.51	-	-	3,60,319.51
	Total		3,60,850.21	-	-	3,60,850.21
	As at 31st March 2023		Level 1	Level 2	Level 3	Total
	Financial Instruments:					-
	Derivatives		854.00	-	-	854.00
	Mutual Fund Units		15.98	-	-	15.98
	Equity Shares		13,488.31	-	-	13,488.31
	Total		14,358.29	-	-	14,358.29

Textual information (178)

Disclosure of fair value measurement of equity [Text Block]

42	Financial instruments-Accounting, classifications and fair value measurements		
	Refer to financial instruments by category table below for the disclosure on carrying value and fair value of financial assets and liabilities. For financial assets and liabilities maturing within one year from the Balance Sheet date and which are not carried at fair value, the carrying amounts approximate fair value due to the short maturity of these instruments.		
	The following methods and assumptions were used to estimate the fair values:		

	The following table shows the carrying amounts of financial instruments as at March 31, 2023 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:					
	Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
	Financial assets					
	Cash and Cash Equivalents	754.79	-	-	754.79	754.79
	Bank Balances other than cash and cash equivalent	1,80,464.84	-	-	1,80,464.84	1,80,464.84
	Derivative financial instruments	-	-	-	-	-
	Securities for Trade	-	13,504.29	-	13,504.29	13,504.29
	Trade Receivables	8,648.84	-	-	8,648.84	8,648.84
	Investments	197.57	-	-	197.57	197.57
	Loans	3,505.53	-	-	3,505.53	3,505.53
	Other financial asset	8,167.43	-	-	8,167.43	8,167.43
	Total	2,01,739.01	13,504.29	-	2,15,243.29	2,15,243.29
	Financial liabilities					
	Trade Payables	1,30,760.16	-	-	1,30,760.16	1,30,760.16
	Borrowings	23,861.80	-	-	23,861.80	23,861.80
	Derivative financial instruments	-	854.00		854.00	854.00
	Other financial Liability	1,750.01	-	-	1,750.01	1,750.01
	Total	1,56,371.98	854.00	-	1,57,225.98	1,57,225.98

	The following table shows the carrying amounts of

financial instruments as at March 31, 2022 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:

Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
Financial assets					
Cash and Cash Equivalents	9,235.62	-	-	9,235.62	9,235.62
Bank Balances other than cash and cash equivalent	82,782.82	-	-	82,782.82	82,782.82
Derivative financial instruments	-	-	-	-	-
Securities for Trade	-	8,217.53	-	8,217.53	8,217.53
Trade Receivables	15,932.02	-	-	15,932.02	15,932.02
Investments	0.01	-	-	0.01	0.01
Loans	2,168.31	-	-	2,168.31	2,168.31
Other financial asset	2,467.50	-	-	2,467.50	2,467.50
Total	1,12,586.29	8,217.53	-	1,20,803.82	1,20,803.82
Financial liabilities					
Trade Payables	73,206.76	-	-	73,206.76	73,206.76
Borrowings	-	-	-	-	-
Derivative Financial Instrument	-	4,897.61	-	4,897.61	4,897.61
Other financial Liability	2,471.83	-	-	2,471.83	2,471.83
Total	75,678.59	4,897.61	-	80,576.20	80,576.20

The following table shows the carrying amounts of financial instruments as at April 01, 2021 which are classified as Amortised cost, Fair value through profit and loss, Fair value through other comprehensive Income:

Particulars	Amortised Cost	Fair Value through P&L	Fair Value through OCI	Total Carrying amount	Total Fair Value
Financial assets					
Cash and Cash Equivalents	6,515.64	-	-	6,515.64	6,515.64
Bank Balances other than cash and cash equivalent	38,607.56	-	-	38,607.56	38,607.56
Derivative financial instruments	-	-	-	-	-
Securities for Trade	-	18,795.81	-	18,795.81	18,795.81
Trade Receivables	5,525.01	-	-	5,525.01	5,525.01

	Investments	152.33	-	-	152.33	152.33
	Loans	1,249.03	-	-	1,249.03	1,249.03
	Other financial asset	637.63	-	-	637.63	637.63
	Total	52,687.21	18,795.81	-	71,483.01	71,483.01
	Financial liabilities					
	Trade Payables	40,029.73	-	-	40,029.73	40,029.73
	Borrowings	1,705.66	-	-	1,705.66	1,705.66
	Derivative financial instruments	-	451.89		451.89	451.89
	Other financial Liability	6,936.10	-	-	6,936.10	6,936.10
	Total	48,671.49	451.89	-	49,123.38	49,123.38
	Fair value hierarchy:					
	Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price), regardless of whether that price is directly observable or estimated using a valuation technique. The investments included in level 1 of fair value hierarchy have been valued using quoted prices for instruments in an active market. The investments included in level 2 of fair value hierarchy have been valued using valuation techniques based on observable market data. The investments included in Level 3 of fair value hierarchy have been valued using the income approach and break-up value to arrive at their fair value. There is no movement from between Level 1, Level 2 and Level 3. There is no change in Inputs use for measuring Level 3 fair value.					
	The following table summarises financial instruments measured at fair value on recurring basis:					
	As at 31st March 2023		Level 1	Level 2	Level 3	Total
	Financial Instruments:					
	Derivatives		854.00	-	-	854.00
	Mutual Fund Units		15.98	-	-	15.98
	Equity Shares		13,488.31	-	-	13,488.31
	Total		14,358.29	-	-	14,358.29
	As at 31st March 2022		Level 1	Level 2	Level 3	Total
	Financial Instruments:					-
	Derivatives		4,897.61	-	-	4,897.61

	Mutual Fund Units		15.72	-	-	15.72
	Equity Shares		8,201.81	-	-	8,201.81
	Total		13,115.14	-	-	13,115.14
	As at 1st April 2021		Level 1	Level 2	Level 3	Total
	Financial Instruments:					
	Derivatives		451.89	-	-	451.89
	Mutual Fund Units		1.00	-	-	1.00
	Equity Shares		18,794.81	-	-	18,794.81
	Total		19,247.70	-	-	19,247.70

[613300] Notes - Operating segments

Disclosure of reportable segments [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Entity's reportable segments [Axis]	Reportable segments 1 [Member]		Reportable segments 2 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of reportable segments [Abstract]				
Disclosure of reportable segments [Line items]				
Nature of reportable segment	Shares, Securities & Commodities Trading Business	Shares, Securities & Commodities Trading Business	Broking and other related activities	Broking and other related activities
Revenue primary reportable segment	2,41,926.1	12,959.22	15,461.31	34,757.4
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	2,41,926.1	12,959.22	15,461.31	34,757.4
Profit (loss) reportable segment	51,632.15	3,390.91	567.55	15,477.32
Assets reportable segment	5,32,980.93	13,504.29	53,205.69	2,04,230.06
Liabilities reportable segment	3,05,454.39	854	1,13,759.82	1,59,528.19

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of entity's operating segments [TextBlock]	Textual information (179) [See below]	Textual information (180) [See below]
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	Yes	Yes
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (179)

Disclosure of entity's operating segments [Text Block]

37	Segment Reporting			
	The Group`s Operation predominantly relates to two segments which are:			
(a)	Shares, Securities & Commodities Trading Business			
(b)	Equity,Currency and Commodity Broking and its related activities			
	The Chief Operationg Decision Maker(CODM) reviews the operations of the Group as two operating segment. All other activities of the Group revolve around the main business. In line with the organisation structure the reporting system to the CODM and the associated risks and rewards the Group is managed organisationally as a unified entity with various functional heads reporting to the top management and is not organised along product/ service or geographical lines.			
	The Group operates in one geographic segment namely `within India` and accordingly no separate information for geographic segment wise disclosure is required.			
	Particulars		As at 31 March 2024	As at 31 March 2023
	Segment Revenue			
	Shares, Securities & Commodities Trading Business		2,41,926.10	14,137.16
	Broking and other related activities		15,461.31	41,092.44
	Segment Costs			
	Shares, Securities & Commodities Trading Business		1,90,293.95	13,882.38
	Broking and other related activities		14,893.76	18,753.48
	Segment Results			
	Shares, Securities & Commodities Trading Business		51,632.15	254.78
	Broking and other related activities		567.55	22,338.96
	Unallocable Incomes		8.66	10.05
	Unallocable Expenses		(361.19)	(256.11)
	Exceptional Items		1.48	-
	Finance Cost		-	-
	Operating profit		51,848.64	22,347.68
	Tax Expense		13,034.56	5,725.67
	Profit for the year		38,814.09	16,622.01
	Segment Assets			
	Shares, Securities & Commodities Trading Business		5,32,980.93	40,815.97

	Broking and other related activities		53,205.69	1,76,141.26
	Unallocable Assets		210.73	815.62
	Total Assets		5,86,397.35	2,17,772.85
	Segment Liabilites			
	Shares, Securities & Commodities Trading Business		3,05,454.39	4,704.93
	Broking and other related activities		1,13,759.82	1,55,677.26
	Unallocable Liabilities		1,834.11	166.47
	Total Liabilites		4,21,048.32	1,60,548.67

Textual information (180)

Disclosure of entity's operating segments [Text Block]

34	Segment Reporting			
	The Company`s Operation predominantly relates to two segments which are:			
(a)	Shares, Securities & Commodities Trading Business			
(b)	Equity,Currency and Commodity Broking and its related activities			
	The Chief Operationg Decision Maker(CODM) reviews the operations of the Company as two operating segment. All other activities of the Company revolve around the main business. In line with the organisation structure the reporting system to the CODM and the associated risks and rewards the Company is managed organisationally as a unified entity with various functional heads reporting to the top management and is not organised along product/ service or geographical lines.			
	The Company operates in one geographic segment namely `within India` and accordingly no separate information for geographic segment wise disclosure is required.			
	Particulars		As at 31 March 2023	As at 31 March 2022
	Segment Revenue			
	Shares, Securities & Commodities Trading Business		13,061.05	29,022.83
	Broking and other related activities		34,757.40	20,085.44
	Segment Costs			
	Shares, Securities & Commodities Trading Business		9,568.31	19,851.56
	Broking and other related activities		19,253.38	15,209.65
	Segment Results			
	Shares, Securities & Commodities Trading Business		3,492.75	9,171.27
	Broking and other related activities		15,504.02	4,875.80
	Unallocable Incomes		7,524.06	3,611.05
	Unallocable Expenses		(2,082.17)	(1,362.29)
	Finance Cost		(1,956.01)	(1,366.85)
	Operating profit		22,482.65	14,928.98
	Tax Expense		5,718.53	3,836.51
	Profit for the year		16,764.12	11,092.47
	Segment Assets			
	Shares, Securities & Commodities Trading Business		13,504.26	8,217.50

	Broking and other related activities		2,04,283.50	1,14,671.61
	Unallocable Assets		38.50	-
	Total Assets		2,17,826.26	1,22,889.11
	Segment Liabilites			
	Shares, Securities & Commodities Trading Business		856.29	4,897.61
	Broking and other related activities		1,59,525.79	79,216.72
	Unallocable Liabilities		166.47	272.60
	Total Liabilites		1,60,548.56	84,386.93

[610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

Details of subsidiaries liquidated or sold during year [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries liquidated or sold during year [Axis]	One
	01/04/2022 to 31/03/2023
Details of subsidiaries liquidated or sold during year [Abstract]	
Details of subsidiaries liquidated or sold during year [LineItems]	
Name of subsidiary liquidated or sold during year	JAINAM FINCAP PRIVATE LIMITED
Country of incorporation or residence of subsidiary liquidated or sold during year	INDIA
CIN of subsidiary company liquidated or sold during year	U58200GJ2016PTC093156
PAN of subsidiary company liquidated or sold during year	AADCJ7788G
Identification number of foreign subsidiary liquidated or sold during year in country of incorporation or residence	-
Nature of issuing authority in country of incorporation or residence foreign subsidiary liquidated or sold during year	-

Disclosure of associates [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Associates [Axis]	One
	01/04/2023 to 31/03/2024
Disclosure of associates [Abstract]	
Disclosure of associates [Line items]	
Name of associate entity	JAINAM CAPITAL ADVISORS PRIVATE LIMITED
Principal place of business of associate	India
Country of incorporation of associate	INDIA
Permanent account number of associate entity	AAICT8924D
CIN of associate entity	U66190GJ2021PTC125941
Latest audited balance sheet date	31/03/2024
Whether associate has been considered in consolidation	Yes
Proportion of ownership interest in associate	49.00%
Proportion of voting rights held in associate	49.00%
Amount of investment in associate	500.28
Number of shares held of associate	[shares] 10,000
Net worth attributable to shareholding as per latest audited balance sheet associate	252.8
Profit (loss) for year associate	
Profit (loss) for year associate considered in consolidation	0.28
Profit (loss) for year associate not considered in consolidation	0.55
Current assets of associate	546.7
Non-current assets of associate	6.31
Current liabilities of associate	37.42
Non-current liabilities of associate	8.48
Revenue of associate	24.93
Profit (Loss) from continuing operations of associate	0.55
Latest audited balance sheet date	31/03/2024

Disclosure of details of subsidiaries [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	One	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	Jainam IFSC Mavens Private Limited	Jainam IFSC Mavens Private Limited
Principal place of business of subsidiary		INDIA
Country of incorporation or residence of subsidiary	INDIA	INDIA
Permanent account number of subsidiary company	AADCJ9619E	AADCJ9619E
CIN of subsidiary company	U65990GJ2017PTC097096	U65990GJ2017PTC097096
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes
SRN of filing of balance sheet by subsidiary	N07788631	F91325373
Reason if no filing has been made by subsidiary	NA	NA
Whether financial year of subsidiary different from financial year of holding company	No	No
Financial year of subsidiary [Abstract]		
Start date of accounting period of subsidiary	01/04/2023	01/04/2022
End date of accounting period of subsidiary	31/03/2024	31/03/2023
Description of reason why using different reporting date or period for subsidiary	NA	NA
Percentage of shareholding in subsidiary	100.00%	100.00%
Key information about subsidiary [Abstract]		
Reporting currency of subsidiary	USD	INR
Exchange rate as applicable for subsidiary	83.3828	NA
Share capital of subsidiary	234.37	125
Reserves and surplus of subsidiary	-70.81	-53.51
Total assets of subsidiary	164.76	73.87
Total liabilities of subsidiary	1.2	73.87
Investment of subsidiary	0	0
Turnover of subsidiary	0	0
Profit before tax of subsidiary	-20.23	-107.39
Provision for tax of subsidiary	0	0.05
Profit after tax of subsidiary	-20.23	107.45
Proposed dividend of subsidiary	0	0
Current assets of subsidiary	136.11	57.49
Non-current assets of subsidiary	28.65	16.37
Current liabilities of subsidiary	1.2	2.23
Non-current liabilities of subsidiary	0	0.16
Revenue of subsidiary	0	-101.84
Comprehensive income of subsidiary	-17.3	-98.64
Proportion of ownership interests held by non-controlling interests	0.00%	0.00%
Proportion of voting rights held by non-controlling interests	0.00%	0.00%
Profit (loss), attributable to non-controlling interests	0	0
Non-controlling interests of subsidiary	0	0
Dividends paid to non-controlling interests	0	0
Name of subsidiary	Jainam IFSC Mavens Private Limited	Jainam IFSC Mavens Private Limited
Principal place of business of subsidiary		INDIA
Country of incorporation or residence of subsidiary	INDIA	INDIA
Permanent account number of subsidiary company	AADCJ9619E	AADCJ9619E
CIN of subsidiary company	U65990GJ2017PTC097096	U65990GJ2017PTC097096

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	1	1
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	Yes
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	Yes	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[613400] Notes - Consolidated Financial Statements

Disclosure of details of subsidiaries [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	One
	01/04/2023 to 31/03/2024
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	JAINAM IFSC MAVENS PRIVATE LIMITED
Principal place of business of subsidiary consolidated	Unit-235, 2nd Floor, Signature Tower, Block-13, Road 1C, Z one-1, GIFT SEZ, NA GIFT CITY Gujarat 382355 India
Country of incorporation or residence of subsidiary consolidated	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2024
Description of reason why using different reporting date or period for subsidiary consolidated	NA
Proportion of ownership interest in subsidiary consolidated	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%

Disclosure of details of entities consolidated [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Entities consolidated [Axis]	One	Two
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of additional information consolidated financial statements [Abstract]		
Disclosure of additional information consolidated financial statements [Line items]		
Name of entity consolidated	JAINAM IFSC MAVENS PRIVATE LIMITED	Jainam Capital Advisors Private Limited
Type of entity consolidated	Indian Subsidiary	Indian Associate
Amount of net assets of entity consolidated	163.56	0.28
Amount of share in profit or loss of entity consolidated	-20.23	0.28
Amount of share in other comprehensive income consolidated	-17.3	0.28
Amount of share in comprehensive income consolidated	-17.3	0.28

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

[611400] Notes - Separate financial statements

Disclosure of associates [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Associates [Axis]	One
	01/04/2023 to 31/03/2024
Disclosure of associates [Abstract]	
Disclosure of associates [Line items]	
Name of associate entity	JAINAM CAPITAL ADVISORS PRIVATE LIMITED
CIN of associate entity	U66190GJ2021PTC125941
Permanent account number of associate entity	AAICT8924D
Principal place of business of associate	India
Country of incorporation of associate	INDIA
Proportion of ownership interest in associate	49.00%
Proportion of voting rights held in associate	49.00%

Disclosure of subsidiaries [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	One	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	Jainam IFSC Mavens Private Limited	Jainam IFSC Mavens Private Limited
CIN of subsidiary company	U65990GJ2017PTC097096	U65990GJ2017PTC097096
Permanent account number of subsidiary company	AADCJ9619E	AADCJ9619E
Principal place of business of subsidiary		INDIA
Country of incorporation or residence of subsidiary	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of separate financial statements [TextBlock]		
Country of incorporation of entity whose consolidated financial statements have been produced for public use	INDIA	INDIA
Disclosure of subsidiaries [TextBlock]		
Disclosure of associates [TextBlock]		
Method used to account for investments in subsidiaries	Cost Method	Cost Method
Method used to account for investments in associates	Equity Method	NA

[610800] Notes - Related party

Disclosure of transactions between related parties [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]		Subsidiaries [Member]	
Related party [Axis]	PrarthanaEnterprise		JainamFincapPrivateLimited	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Prarthana Enterprise	Prarthana Enterprise	Jainam Fincap Private Limited	Jainam Fincap Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AANFP9741L	AANFP9741L	AADCJ7788G	AADCJ7788G
CIN of related party			U58200GJ2016PTC093156	U58200GJ2016PTC093156
Description of nature of transactions with related party	Interest paid on excess margin, Equity Share Capital (including Securities Premium), Dividend Paid	Brokerage Income Turnover and Other Charges, Late Payment Charges Income, Dividend Paid,	Rent Income , Equity Share Capital , Interest paid on Unsecured Loan , Inter Corporate Borrowing accepted , Inter Corporate Borrowing Repayment	Rent Income , Equity Share Capital , Interest paid on Un Loan , Inter Corporate Borrowing accepted , Inter Corporate Borrowing Repayment
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Subsidiary company	Subsidiary company
Related party transactions [Abstract]				
Revenue from rendering of services related party transactions	0	1,001.53		
Leases as lessor related party transactions			0.02	0
Other related party transactions expense	(A) 1,433.28	307.65	(B) 1,001.19	
Other related party transactions income	0	19,927.57		
Other related party transactions contribution made			(C) 30,002	0
Other related party transactions contribution received	(D) 726.07		(E) 60,498.9	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			1,397.97	0
Amounts receivable related party transactions				0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Interest paid on excess margin and Dividend Paid

(B) Interest Paid on unsecured loan

(C) Inter corporate borrowing repayment

(D) Equity Share Capital

(E) equity share capital ,inter corporate borrowing

Disclosure of transactions between related parties [Table] **..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	Associates [Member]		Key management personnel of entity or parent [Member]	
Related party [Axis]	JainamCapitalAdvisorsPrivateLimited		AnalMParikh	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Jainam Capital Advisors Private Limited	Jainam Capital Advisors Private Limited	Anal M. Parikh	Anal M. Parikh
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAICT8924D	AAICT8924D	AFLPP2068K	AFLPP2068K
CIN of related party	U66190GJ2021PTC125941	U66190GJ2021PTC125941		
Description of nature of transactions with related party	Investment in Associate Company	Investment in Associate Company	Directors Remuneration, dividend Paid, Interest paid on Unsecured loan, Loan from Prometer and promoter's relative accepted and repaid	Employee Benefit Expenses, dividend Paid, Sale of Investment,Receivable for sale of shares in investment
Description of nature of related party relationship	Associate	Associate	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Sales of property and other assets, related party transactions			0	26
Services received related party transactions			30	
Other related party transactions expense			90.55	34.87
Other related party transactions contribution made	500	0	(A) 3.1	
Other related party transactions contribution received			(B) 1,187.29	
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			1,261.3	
Amounts receivable related party transactions				23
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Loan from Prometer and promoter's relative repayment

(B) Loan from Prometer and promoter's relative accepted

Disclosure of transactions between related parties [Table] **..(3)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	DishantMilanbhaiParikh		MeghaviGonawala	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Dishant Milanbhai Parikh	Dishant Milanbhai Parikh	Meghavi Gonawala	Meghavi Gonawala
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BGTPP9570N	BGTPP9570N	CACPG2098A	CACPG2098A
Description of nature of transactions with related party	Salaries to Key Management Personnel, Dividend Paid, Interest paid on Unsecured loan, Loan from Prometer and promoter's relative accepted and repaid	Salaries to Key Management Personnel, Dividend Paid, Sale of Investment	NA	Salaries to Key Management Personnel
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Sales of property and other assets, related party transactions	0	46.8		
Services received related party transactions	60			
Other related party transactions expense	(A) 891.5	91.62	0	3.28
Other related party transactions contribution made	(B) 1,15,946.87			
Other related party transactions contribution received	(C) 1,49,282.47			
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	34,109.5			
Amounts receivable related party transactions		46.8		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Interest paid on Unsecured loan and Dividend Paid

(B) Loan from Prometer and promoter's relative repayment

(C) Loan from Prometer and promoter's relative accepted

Disclosure of transactions between related parties [Table] **..(4)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	MilanSParikh		MittalNarendrabhaiShah	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Milan S. Parikh	Milan S. Parikh	Mittal Narendrabhai Shah	Mittal Narendrabhai Shah
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AFJPP3409E	AFJPP3409E	EJHPS8587L	EJHPS8587L
Description of nature of transactions with related party	Directors Remuneration, Rent Expense, Dividend Paid, Interest paid on Unsecured loan, Loan from Prometer and promoter's relative accepted and repaid	Directors Remuneration, Rent Expense, Dividend Paid, Sale of Investment,Receivable for sale of shares in investment	Salaries to Key Management Personnel	Salaries to Key Management Personnel
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Sales of property and other assets, related party transactions	0	36.4		
Services received related party transactions	72		4.84	
Leases as lessee related party transactions	5.4			
Other related party transactions expense	(A) 161.16	129.1		0.53
Other related party transactions income		36.4		
Other related party transactions contribution made	(B) 100.61			
Other related party transactions contribution received	(C) 1,613.41			
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	1,611.32			
Amounts receivable related party transactions		33.4		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Interest paid on Unsecured loan and Dividend paid

(B) Loan from Prometer and promoter's relative repayment

(C) Loan from Prometer and promoter's relative accepted

Disclosure of transactions between related parties [Table] **..(5)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	MrBhunveshSunderlalVilayatrani		MrJayAjitChhaira	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Bhunvesh Sunderlal Vilayatrani	Mr. Bhunvesh Sunderlal Vilayatrani	Mr. Jay Ajit Chhaira	Mr. Jay Ajit Chhaira
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AATVP0575A	AATVP0575A	AAOPC4757A	AAOPC4757A
Description of nature of transactions with related party	Director Sitting fees	Director Sitting fees	Director Sitting fees ,	Director Sitting fees , Director Sitting fees payable
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Services received related party transactions	2		2.92	
Other related party transactions expense		0		0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			2.63	
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table] **..(6)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	MrsRichaManojGoyal		VidhiDishantParikh	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mrs. Richa Manoj Goyal	Mrs. Richa Manoj Goyal	Vidhi Dishant Parikh	Vidhi Dishant Parikh
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AELPG9958C	AELPG9958C	BFAPM0369E	BFAPM0369E
Description of nature of transactions with related party	Director Sitting fees ,	Director Sitting fees , Director sitting fees Payable	Directors Remuneration, Dividend Paid, Interest paid on Unsecured loan, Loan from Prometer and promoter's relative accepted and repaid	Directors Remuneration, Dividend Paid, Sale of Investment, Receivable for sale of shares in investment
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Sales of property and other assets, related party transactions			0	39
Services received related party transactions	2.92		36	
Other related party transactions expense		0	(A) 13.18	38.02
Other related party transactions income			0	0
Other related party transactions contribution made			(B) 13.52	
Other related party transactions contribution received			(C) 13.52	
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	2.63	0	223.92	
Amounts receivable related party transactions				36
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Interest paid on Unsecured loan and Dividend paid

(B) Loan from Prometer and promoter's relative repayment

(C) Loan from Prometer and promoter's relative accepted

Disclosure of transactions between related parties [Table] **..(7)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	BharatSureshchandraParikhHuf		BharatbhaiSureshbhaiParikh	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Bharat Sureshchandra Parikh (Huf)	Bharat Sureshchandra Parikh (Huf)	Bharatbhai Sureshbhai Parikh	Bharatbhai Sureshbhai Parikh
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAFHP0939N	AAFHP0939N	AFLPP2057E	AFLPP2057E
Description of nature of transactions with related party	Sale of Services-Brokerage Income, Dividend paid, Interest paid on excess margin	Revenue from Operation. Revenue From Sale of Services. Brokerage Income, Dividend paid	Interest paid on Unsecured loan, Loan from Prometer and promoter's relative accepted and repaid	Dividend paid
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Relatives of Key management personnel	Relatives of Key management personnel
Related party transactions [Abstract]				
Revenue from rendering of services related party transactions	410.61	1,462.84		
Other related party transactions expense	(A) 1,006.26	3.78	(B) 435.01	35.7
Other related party transactions income	0	1,727.54		
Other related party transactions contribution made			(C) 8,981.99	
Other related party transactions contribution received			(D) 11,455.06	
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			2,864.58	
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Interest paid on excess margin and Dividend paid

(B) Interest paid on Unsecured loan

(C) Loan from Prometer and promoter's relative repayment

(D) Loan from Prometer and promoter's relative accepted

Disclosure of transactions between related parties [Table] **..(8)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	JNMCorporation		JainamCommoditiesPrivateLimited	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	JNM Corporation	JNM Corporation	Jainam Commodities Private Limited	Jainam Commodities Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AANFJ0188R	AANFJ0188R	AABCJ5478P	AABCJ5478P
CIN of related party			U51100GJ2005PTC046161	U51100GJ2005PTC046161
Description of nature of transactions with related party	Equity Share Capital (Including Premium)	Dividend Paid,Equity Share Capital (Including Premium)	Rent Income	Rent Income
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Related party transactions [Abstract]				
Leases as lessor related party transactions			0.02	
Other related party transactions expense	0	0.06		
Other related party transactions income				0.02
Other related party transactions contribution received	(A) 3,861.42	75		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Equity Share Capital (including Securities Premium)

Disclosure of transactions between related parties [Table] **..(9)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	JainamMilanbhaiParikh		JeetyashInfrastructurePrivateLimited	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Jainam Milanbhai Parikh	Jainam Milanbhai Parikh	Jeetyash Infrastructure Private Limited	Jeetyash Infrastructure Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	CYZPP9834J	CYZPP9834J	AABCJ4339D	AABCJ4339D
CIN of related party			U67100GJ2004PTC044415	U67100GJ2004PTC044415
Description of nature of transactions with related party	Dividend Paid, Loan from Prometer and promoter's relative accepted and repaid	Dividend Paid, Sale of Investment	Interest Paid on Unsecured Loan, Inter corporate borrowing accepted and repaid	Interest Paid on Unsecured Loan
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Related party transactions [Abstract]				
Sales of property and other assets, related party transactions	0	46.8		
Other related party transactions expense	(A) 6.22	6.22	(B) 1,641.06	
Other related party transactions contribution made	14.92		(C) 53,716.55	0
Other related party transactions contribution received	869.09		(D) 70,044.44	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	900.75		17,804.84	0
Amounts receivable related party transactions		43.8		0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) dividend paid

(B) Interest paid on Unsecured loan

(C) Inter corporate borrowing repayment

(D) Inter corporate borrowing accepted

Disclosure of transactions between related parties [Table] **..(10)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	MilanSureshchandraParikhHuf		SuchiJainamParikh	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Milan Sureshchandra Parikh (Huf)	Milan Sureshchandra Parikh (Huf)	Suchi Jainam Parikh	Suchi Jainam Parikh
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AADHM8348E	AADHM8348E	KCBPS8618M	KCBPS8618M
Description of nature of transactions with related party	Dividend Paid	Dividend Paid, Sale of Investment	NA	Sale of Investment
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Relatives of Key management personnel	Relatives of Key management personnel
Related party transactions [Abstract]				
Sales of property and other assets, related party transactions	0	26	0	39
Other related party transactions expense	(A) 6.43	6.43		
Outstanding balances for related party transactions [Abstract]				
Amounts receivable related party transactions	0	23	0	36
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) dividned paid

Disclosure of transactions between related parties [Table] **..(11)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	Other related parties [Member]	
Related party [Axis]	SureshchandraChimanlalParikhHuf	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	Sureshchandra Chimanlal Parikh (Huf)	Sureshchandra Chimanlal Parikh (Huf)
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AAHHS0121F	AAHHS0121F
Description of nature of transactions with related party	Dividend paid	Dividend paid
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Related party transactions [Abstract]		
Other related party transactions expense	(A) 6.3	6.3
Expense recognised during period for bad and doubtful debts for related party transaction	0	0

Footnotes

(A) dividned paid

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	**01/04/2022 to 31/03/2023**
Disclosure of related party [TextBlock]	Textual information (181) [See below]	Textual information (182) [See below]
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]	Textual information (183) [See below]	Textual information (184) [See below]
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

Textual information (181)

Disclosure of related party [Text Block]

36	Related Party Disclosures:			
(A)	Names of related parties and nature of relationship			
			As at 31 March 2024	As at 31 March 2023
(a)	Subsidiary Companies			
	Jainam Fincap Private Limited (till March, 30 2023)		-	100%
	Jainam IFSC Mavens Private Limited		100%	100%
	Associate Companies			
	Jainam Capital Advisors Private Limited		49.85%	-
(b)	Organizations/Firm owning directly or indirectly interest in voting power that gives them control or significant influence			
	M/s. Prarthana Enterprise			
(c)	Key Management Personnel			
	Mr. Milan S. Parikh (Managing Director)			
	Mrs. Vidhi D. Parikh (Director)			
	Mrs. Anal M. Parikh (Director w.e.f. September 15, 2021)			
	Mr. Dishant M. Parikh (Chief Financials Officer) (w.e.f. June 4, 2022)			
	Ms. Meghavi Gonawala (CS) (upto March 14, 2023)			
	Ms. Mittal Narendrabhai Shah (CS) (w.e.f. March 15, 2023)			
	Mr. Bhunvesh Sunderlal Vilayatrani (Director w.e.f. April 24, 2023)			
	Mr. Jay Ajit Chhaira (Director w.e.f. September 13, 2023)			
	Mrs. Richa Manoj Goyal (Director w.e.f. September 13, 2023)			
(d)	Relatives of Key Management Personnel as above			
	Mr. Bharat S. Parikh (Refer Note below)			
	Mr. Jainam M. Parikh			
	Mrs. Suchi Jainam Parikh			
(e)	Enterprises in which relative of key management personnel exercise significant influence			

	JNM Corporation (Upto January 24, 2023)			
	Jainam Fincap Private Limited			
	Jainam Commodities Private Limited			
	Jeetyash Infrastructure Private Limited			
	Milanbhai Sureshbhai Parikh HUF			
	Parikh Bharat HUF			
	Sureshchandra Chimanlal Parikh (Huf)			
	Bharat Sureshchandra Parikh (Huf)			
	Note: Mr Bharat S Parikh has passed away on September 25, 2023 and his shares has been transferred to his legal heir Mrs. Pinakini Bharat Parikh on October 20, 2023			

Particulars		For the year ended March 31, 2024 (in Lakhs)	For the year ended March 31, 2023 (in Lakhs)
Revenue from Operation:			
Revenue From Sale of Services			
Brokerage Income			
Bharat Sureshchandra Parikh (Huf)		410.61	1,462.84
M/s. Prarthana Enterprise		-	1,001.53
Mrs. Vidhi D. Parikh		-	-
Revenue From Other Incidental Services			
Turnover and Other Charges			
Bharat Sureshchandra Parikh (Huf)		-	1,380.54
M/s. Prarthana Enterprise		-	8,127.57
Rent Income			
Jainam Fincap Private Limited		0.02	0.03
Jainam Commodities Private Limited		0.02	0.02
Interest on Margin Funding and late payments			
Bharat Sureshchandra Parikh (Huf)		-	347.00
M/s. Prarthana Enterprise		-	11,800.00
Employee Benefit Expenses			
Directors Remuneration			

	Mr. Milan S. Parikh		72.00	72.00
	Mrs. Vidhi D. Parikh		36.00	36.00
	Mrs. Anal M. Parikh		30.00	30.00
	Directors Sitting Fees		2.00	-
	Mr. Bhunvesh Sunderlal Vilayatrani		2.92	-
	Mr. Jay Ajit Chhaira		2.92	-
	Mrs. Richa Manoj Goyal			
	Salaries to Key Management Personnel			
	Ms. Meghavi Gonawala		-	3.28
	Mr. Dishant D. Parikh		60.00	60.00
	Ms. Mittal Narendrabhai Shah		4.84	0.53
	Rent Expense:			
	Mr. Milan S. Parikh		5.40	5.40
	Interest paid on excess margin :			
	Prarthana Enterprises		1,121.90	-
	Bharat Parikh(HUF)		1,002.48	-
	Interest paid on Unsecured loan			
	Jainam Fincap Private Limited		1,001.19	-
	Mr. Milan S. Parikh		109.45	-
	Mrs. Vidhi D. Parikh		11.16	-
	Mrs. Anal M. Parikh		85.68	-
	Mr. Dishant M. Parikh		859.89	-
	Jeetyash Infrastructure Private Limited		1,641.06	-
	Mr. Bharat S. Parikh (Refer Note)		435.01	-
	Note: Mr Bharat S Parikh has passed away on September 25, 2023 and his outstanding loan is paid to his legal heir Mrs. Pinakini Bharat Parikh.			

	Dividend Paid			
	Milanbhai Sureshbhai Parikh		51.70	51.70
	Dishant Milanbhai Parikh		31.62	31.62
	Anal Milan Parikh		4.87	4.87

	Bharatbhai Sureshbhai Parikh		-	35.70
	Jainam Milanbhai Parikh		6.22	6.22
	Vidhi Dishant Parikh		2.02	2.02
	Prarthana Enterprises		311.38	307.65
	Bharat Sureshchandra Parikh (Huf)		3.78	3.78
	Milan Sureshchandra Parikh (Huf)		6.43	6.43
	Sureshchandra Chimanlal Parikh (Huf)		6.30	6.30
	JNM Corporation		-	0.60
	Equity Share Capital (including Securities Premium)			
	Jainam Fincap Pvt Ltd		30,000.00	-
	Prarthana Enterprises		726.07	-
	JNM Corporation		3,861.42	75.00
	Investment in Associate Company			
	Jainam Capital Advisors Private Limited		500.00	-
	Inter corporate borrowing accepted during the year			
	Jainam Fincap Private Limited		30,498.90	-
	Jeetyash Infrastructure Private Limited		70,044.44	-
	Loan from Prometer and promoter`s relative accepted during the year			
	Mrs. Anal Milan Parikh		1,187.29	-
	Mr. Milan Suresh Parikh		1,613.41	-
	Mrs. Vidhi D. Parikh		227.39	-
	Mr. Bharat S. Parikh		11,455.06	-
	Mr. Dishant M. Parikh		1,49,282.47	-
	Mr. Jainam M. Parikh		869.09	-
	Inter corporate borrowing repayment during the year			
	Jainam Fincap Private Limited		30,002.00	-
	Jeetyash Infrastructure Private Limited		53,716.55	-
	Loan from Prometer and promoter`s relative repayment during the year			
	Mrs. Anal Milan Parikh		3.10	-
	Mr. Milan Suresh Parikh		100.61	-
	Mrs. Vidhi D. Parikh		13.52	-

	Mr. Bharat S. Parikh		8,981.99	-
	Mr. Dishant M. Parikh		1,15,946.87	-
	Mr. Jainam M. Parikh		14.92	-
	Sale of Investment			
	Mr. Milan Suresh Parikh		-	36.40
	Mrs. Anal Milan Parikh		-	26.00
	Milan Suresh Parikh HUF		-	26.00
	Mr. Dishant Milan Parikh		-	46.80
	Mrs. Vidhi Dishant Parikh		-	39.00
	Mr. Jainam Milan Parikh		-	46.80
	Mrs. Suchi Jainam Parikh		-	39.00
	All related party transactions entered during the year were in ordinary course of the business and are on arm's length basis.			
(C)	Amount due to/from related party as on:			
	Particulars		As at 31 March 2024 (in Lakhs)	As at 31 March 2023 (in Lakhs)
	Receivable for sale of shares in investment			
	Mr. Milan Suresh Parikh		-	33.40
	Mrs. Anal Milan Parikh		-	23.00
	Milan Suresh Parikh HUF		-	23.00
	Mr. Dishant Milan Parikh		-	46.80
	Mrs. Vidhi Dishant Parikh		-	36.00
	Mr. Jainam Milan Parikh		-	43.80
	Mrs. Suchi Jainam Parikh		-	36.00
	Inter corporate borrowing			
	Jainam Fincap Private Limited		1,397.97	-
	Jeetyash Infrastructure Private Limited		17,804.84	-
	Loan from Prometer and promoter`s relative			
	Mrs. Anal Milan Parikh		1,261.30	-

	Mr. Milan Suresh Parikh		1,611.32	-
	Mrs. Vidhi D. Parikh		223.92	-
	Mr. Bharat S. Parikh		2,864.58	-
	Mr. Dishant M. Parikh		34,109.50	-
	Mr. Jainam M. Parikh		900.75	-
	Director sitting fees payable			
	Mr. Jay Ajit Chhaira		2.63	-
	Mrs. Richa Manoj Goyal		2.63	-
	Notes:			
(i)	Personal guarantee also given by Director against overdraft facilities obtained from banks.			
(ii)	Provision for post-employment benefits like gratuity fund and leave encashment are made based on actuarial valuation on an overall Group basis are not included in remuneration to key management personnel.			
(iii)	Transactions pertaining to receipts and payments (including profits earned / loss incurrred by such related parties) in Demat accounts of Related parties are not disclosed separately. Further Closing balances of such Client accounts (Demat account) have not been disclosed.			

Textual information (182)

Disclosure of related party [Text Block]

33	Related Party Disclosures:				
(A)	Names of related parties and nature of relationship				
			As at 31 March 2023	As at 31 March 2022	As at 31 March 2021
(a)	Subsidiary Companies				
	Jainam Fincap Private Limited		-	100%	100%
	Jainam Fincap Private Limited (till March, 30 2023)		100%		
	Jainam IFSC Mavens Private Limited		100%	100%	100%
(b)	Organizations/Firm owning directly or indirectly interest in voting power that gives them control or significant influence				
	M/s. Prarthana Enterprise				
(c)	Key Management Personnel				
	Mr. Milan S. Parikh (Managing Director)				
	Mrs. Vidhi D. Parikh (Director)				
	Mrs. Anal M. Parikh (Director w.e.f. September 15, 2021)				
	Mr. Dishant M. Parikh (Chief Financials Officer) (w.e.f. June 4, 2022)				
	Ms. Meghavi Gonawala (CS) (upto March 14, 2023)				
	Ms. Mittal Narendrabhai Shah (CS) (w.e.f. March 15, 2023)				
(d)	Relatives of Key Management Personnel as above				
	Mr. Bharat S. Parikh				
	Mr. Jainam M. Parikh				
	Mrs. Suchi Jainam Parikh				
(e)	Enterprises in which relative of key management personnel exercise significant influence				
	JNM Corporation				
	Jainam Commodities Private Limited				
	Jeetyash Infrastructure Private Limited				
	Milanbhai Sureshbhai Parikh HUF				

	Parikh Bharat HUF				
	Sureshchandra Chimanlal Parikh (Huf)				
	Bharat Sureshchandra Parikh (Huf)				
(B)	Details of transactions with related party in the ordinary course of business for the year ended:				
	Particulars		For the year ended March 31, 2023 (in Lakhs)	For the year ended March 31, 2022 (in Lakhs)	As at 31 March 2021 (in Lakhs)
	Revenue from Operation:				
	Revenue From Sale of Services				
	Brokerage Income				
	Bharat Sureshchandra Parikh (Huf)		1,462.84	3.00	0.07
	M/s. Prarthana Enterprise		1,001.53	606.01	450.00
	Mrs. Vidhi D. Parikh		-	0.05	0.01
	Revenue From Other Incidental Services				
	Turnover and Other Charges				
	Bharat Sureshchandra Parikh (Huf)		1,380.54	481.45	
	M/s. Prarthana Enterprise		8,127.57	4,568.21	
	Rent Income				
	Jainam Commodities Private Limited		0.02	-	
	Interest on Margin Funding and late payments				
	Bharat Sureshchandra Parikh (Huf)		347.00	-	
	M/s. Prarthana Enterprise		11,800.00	5,517.03	
	Employee Benefit Expenses				
	Directors Remuneration				
	Mr. Milan S. Parikh		72.00	72.00	24.00
	Mrs. Vidhi D. Parikh		36.00	36.00	7.20
	Mrs. Anal M. Parikh		30.00	30.00	24.00
	Salaries to Key Management Personnel				
	Ms. Meghavi Gonawala		3.28	1.10	-

	Mr. Dishant D. Parikh		60.00	60.00	-
	Ms. Mittal Narendrabhai Shah		0.53	-	-
	Rent Expense:				
	Mr. Milan S. Parikh		5.40	5.40	3.00
	Dividend Paid				
	Milanbhai Sureshbhai Parikh		51.70	-	-
	Dishant Milanbhai Parikh		31.62	-	-
	Anal Milan Parikh		4.87	-	-
	Bharatbhai Sureshbhai Parikh		35.70	-	-
	Jainam Milanbhai Parikh		6.22	-	-
	Vidhi Dishant Parikh		2.02	-	-
	Prarthana Enterprises		307.65	-	-
	Bharat Sureshchandra Parikh (Huf)		3.78	-	-
	Milan Sureshchandra Parikh (Huf)		6.43	-	-
	Sureshchandra Chimanlal Parikh (Huf)		6.30	-	-
	JNM Corporation		0.60	-	-
	Equity Share Capital (including Securities Premium)				
	JNM Corporation		75.00	-	-
	Sale of Investment				
	Milan Suresh Parikh		36.40	-	
	Anal Milan Parikh		26.00	-	
	Milan Suresh Parikh HUF		26.00	-	
	Dishant Milan Parikh		46.80	-	
	Vidhi Dishant Parikh		39.00	-	
	Jainam Milan Parikh		46.80	-	
	Suchi Jainam Parikh		39.00	-	
	All related party transactions entered during the year were in ordinary course of the business and are on arm`s length basis.				
(C)	Amount due to/from related party as on:				
	Particulars		As at 31 March 2023 (in	As at 31 March 2022 (in	As at 31 March 2021

			Lakhs)	Lakhs)	(in Lakhs)
	Other receivables:				
	Receivable for sale of shares in investment				
	Milan Suresh Parikh		33.40	-	
	Anal Milan Parikh		23.00	-	
	Milan Suresh Parikh HUF		23.00	-	
	Dishant Milan Parikh		46.80	-	
	Vidhi Dishant Parikh		36.00	-	
	Jainam Milan Parikh		43.80	-	
	Suchi Jainam Parikh		36.00	-	
	Notes:				
(i)	Personal guarantee also given by Director against overdraft facilities obtained from banks.				
(ii)	Provision for post-employment benefits like gratuity fund and leave encashment are made based on actuarial valuation on an overall Group basis are not included in remuneration to key management personnel.				
(iii)	Transactions pertaining to receipts and payments (including profits earned / loss incurrred by such related parties) in Demat accounts of Related parties are not disclosed separately. Further Closing balances of such Client accounts (Demat account) have not been disclosed.				

Textual information (183)

Disclosure of transactions between related parties [Text Block]

36	Related Party Disclosures:			
(A)	Names of related parties and nature of relationship			
			As at 31 March 2024	As at 31 March 2023
(a)	Subsidiary Companies			
	Jainam Fincap Private Limited (till March, 30 2023)		-	100%
	Jainam IFSC Mavens Private Limited		100%	100%
	Associate Companies			
	Jainam Capital Advisors Private Limited		49.85%	-
(b)	Organizations/Firm owning directly or indirectly interest in voting power that gives them control or significant influence			
	M/s. Prarthana Enterprise			
(c)	Key Management Personnel			
	Mr. Milan S. Parikh (Managing Director)			
	Mrs. Vidhi D. Parikh (Director)			
	Mrs. Anal M. Parikh (Director w.e.f. September 15, 2021)			
	Mr. Dishant M. Parikh (Chief Financials Officer) (w.e.f. June 4, 2022)			
	Ms. Meghavi Gonawala (CS) (upto March 14, 2023)			
	Ms. Mittal Narendrabhai Shah (CS) (w.e.f. March 15, 2023)			
	Mr. Bhunvesh Sunderlal Vilayatrani (Director w.e.f. April 24, 2023)			
	Mr. Jay Ajit Chhaira (Director w.e.f. September 13, 2023)			
	Mrs. Richa Manoj Goyal (Director w.e.f. September 13, 2023)			
(d)	Relatives of Key Management Personnel as above			
	Mr. Bharat S. Parikh (Refer Note below)			
	Mr. Jainam M. Parikh			
	Mrs. Suchi Jainam Parikh			
(e)	Enterprises in which relative of key management personnel exercise significant influence			

	JNM Corporation (Upto January 24, 2023)			
	Jainam Fincap Private Limited			
	Jainam Commodities Private Limited			
	Jeetyash Infrastructure Private Limited			
	Milanbhai Sureshbhai Parikh HUF			
	Parikh Bharat HUF			
	Sureshchandra Chimanlal Parikh (Huf)			
	Bharat Sureshchandra Parikh (Huf)			
	Note: Mr Bharat S Parikh has passed away on September 25, 2023 and his shares has been transferred to his legal heir Mrs. Pinakini Bharat Parikh on October 20, 2023			

Particulars		For the year ended March 31, 2024 (in Lakhs)	For the year ended March 31, 2023 (in Lakhs)
Revenue from Operation:			
Revenue From Sale of Services			
Brokerage Income			
Bharat Sureshchandra Parikh (Huf)		410.61	1,462.84
M/s. Prarthana Enterprise		-	1,001.53
Mrs. Vidhi D. Parikh		-	-
Revenue From Other Incidental Services			
Turnover and Other Charges			
Bharat Sureshchandra Parikh (Huf)		-	1,380.54
M/s. Prarthana Enterprise		-	8,127.57
Rent Income			
Jainam Fincap Private Limited		0.02	0.03
Jainam Commodities Private Limited		0.02	0.02
Interest on Margin Funding and late payments			
Bharat Sureshchandra Parikh (Huf)		-	347.00
M/s. Prarthana Enterprise		-	11,800.00
Employee Benefit Expenses			
Directors Remuneration			

	Mr. Milan S. Parikh		72.00	72.00
	Mrs. Vidhi D. Parikh		36.00	36.00
	Mrs. Anal M. Parikh		30.00	30.00
	Directors Sitting Fees		2.00	-
	Mr. Bhunvesh Sunderlal Vilayatrani		2.92	-
	Mr. Jay Ajit Chhaira		2.92	-
	Mrs. Richa Manoj Goyal			
	Salaries to Key Management Personnel			
	Ms. Meghavi Gonawala		-	3.28
	Mr. Dishant D. Parikh		60.00	60.00
	Ms. Mittal Narendrabhai Shah		4.84	0.53
	Rent Expense:			
	Mr. Milan S. Parikh		5.40	5.40
	Interest paid on excess margin :			
	Prarthana Enterprises		1,121.90	-
	Bharat Parikh(HUF)		1,002.48	-
	Interest paid on Unsecured loan			
	Jainam Fincap Private Limited		1,001.19	-
	Mr. Milan S. Parikh		109.45	-
	Mrs. Vidhi D. Parikh		11.16	-
	Mrs. Anal M. Parikh		85.68	-
	Mr. Dishant M. Parikh		859.89	-
	Jeetyash Infrastructure Private Limited		1,641.06	-
	Mr. Bharat S. Parikh (Refer Note)		435.01	-
	Note: Mr Bharat S Parikh has passed away on September 25, 2023 and his outstanding loan is paid to his legal heir Mrs. Pinakini Bharat Parikh.			

	Dividend Paid			
	Milanbhai Sureshbhai Parikh		51.70	51.70
	Dishant Milanbhai Parikh		31.62	31.62
	Anal Milan Parikh		4.87	4.87

	Bharatbhai Sureshbhai Parikh		-	35.70
	Jainam Milanbhai Parikh		6.22	6.22
	Vidhi Dishant Parikh		2.02	2.02
	Prarthana Enterprises		311.38	307.65
	Bharat Sureshchandra Parikh (Huf)		3.78	3.78
	Milan Sureshchandra Parikh (Huf)		6.43	6.43
	Sureshchandra Chimanlal Parikh (Huf)		6.30	6.30
	JNM Corporation		-	0.60
	Equity Share Capital (including Securities Premium)			
	Jainam Fincap Pvt Ltd		30,000.00	-
	Prarthana Enterprises		726.07	-
	JNM Corporation		3,861.42	75.00
	Investment in Associate Company			
	Jainam Capital Advisors Private Limited		500.00	-
	Inter corporate borrowing accepted during the year			
	Jainam Fincap Private Limited		30,498.90	-
	Jeetyash Infrastructure Private Limited		70,044.44	-
	Loan from Prometer and promoter`s relative accepted during the year			
	Mrs. Anal Milan Parikh		1,187.29	-
	Mr. Milan Suresh Parikh		1,613.41	-
	Mrs. Vidhi D. Parikh		227.39	-
	Mr. Bharat S. Parikh		11,455.06	-
	Mr. Dishant M. Parikh		1,49,282.47	-
	Mr. Jainam M. Parikh		869.09	-
	Inter corporate borrowing repayment during the year			
	Jainam Fincap Private Limited		30,002.00	-
	Jeetyash Infrastructure Private Limited		53,716.55	-
	Loan from Prometer and promoter`s relative repayment during the year			
	Mrs. Anal Milan Parikh		3.10	-
	Mr. Milan Suresh Parikh		100.61	-
	Mrs. Vidhi D. Parikh		13.52	-

	Mr. Bharat S. Parikh		8,981.99	-
	Mr. Dishant M. Parikh		1,15,946.87	-
	Mr. Jainam M. Parikh		14.92	-
	Sale of Investment			
	Mr. Milan Suresh Parikh		-	36.40
	Mrs. Anal Milan Parikh		-	26.00
	Milan Suresh Parikh HUF		-	26.00
	Mr. Dishant Milan Parikh		-	46.80
	Mrs. Vidhi Dishant Parikh		-	39.00
	Mr. Jainam Milan Parikh		-	46.80
	Mrs. Suchi Jainam Parikh		-	39.00
	All related party transactions entered during the year were in ordinary course of the business and are on arm's length basis.			
(C)	Amount due to/from related party as on:			
	Particulars		As at 31 March 2024 (in Lakhs)	As at 31 March 2023 (in Lakhs)
	Receivable for sale of shares in investment			
	Mr. Milan Suresh Parikh		-	33.40
	Mrs. Anal Milan Parikh		-	23.00
	Milan Suresh Parikh HUF		-	23.00
	Mr. Dishant Milan Parikh		-	46.80
	Mrs. Vidhi Dishant Parikh		-	36.00
	Mr. Jainam Milan Parikh		-	43.80
	Mrs. Suchi Jainam Parikh		-	36.00
	Inter corporate borrowing			
	Jainam Fincap Private Limited		1,397.97	-
	Jeetyash Infrastructure Private Limited		17,804.84	-
	Loan from Prometer and promoter`s relative			
	Mrs. Anal Milan Parikh		1,261.30	-

	Mr. Milan Suresh Parikh		1,611.32	-
	Mrs. Vidhi D. Parikh		223.92	-
	Mr. Bharat S. Parikh		2,864.58	-
	Mr. Dishant M. Parikh		34,109.50	-
	Mr. Jainam M. Parikh		900.75	-
	Director sitting fees payable			
	Mr. Jay Ajit Chhaira		2.63	-
	Mrs. Richa Manoj Goyal		2.63	-
	Notes:			
(i)	Personal guarantee also given by Director against overdraft facilities obtained from banks.			
(ii)	Provision for post-employment benefits like gratuity fund and leave encashment are made based on actuarial valuation on an overall Group basis are not included in remuneration to key management personnel.			
(iii)	Transactions pertaining to receipts and payments (including profits earned / loss incurrred by such related parties) in Demat accounts of Related parties are not disclosed separately. Further Closing balances of such Client accounts (Demat account) have not been disclosed.			

Textual information (184)

Disclosure of transactions between related parties [Text Block]

33	Related Party Disclosures:				
(A)	Names of related parties and nature of relationship				
			As at 31 March 2023	As at 31 March 2022	As at 31 March 2021
(a)	Subsidiary Companies				
	Jainam Fincap Private Limited		-	100%	100%
	Jainam Fincap Private Limited (till March, 30 2023)		100%		
	Jainam IFSC Mavens Private Limited		100%	100%	100%
(b)	Organizations/Firm owning directly or indirectly interest in voting power that gives them control or significant influence				
	M/s. Prarthana Enterprise				
(c)	Key Management Personnel				
	Mr. Milan S. Parikh (Managing Director)				
	Mrs. Vidhi D. Parikh (Director)				
	Mrs. Anal M. Parikh (Director w.e.f. September 15, 2021)				
	Mr. Dishant M. Parikh (Chief Financials Officer) (w.e.f. June 4, 2022)				
	Ms. Meghavi Gonawala (CS) (upto March 14, 2023)				
	Ms. Mittal Narendrabhai Shah (CS) (w.e.f. March 15, 2023)				
(d)	Relatives of Key Management Personnel as above				
	Mr. Bharat S. Parikh				
	Mr. Jainam M. Parikh				
	Mrs. Suchi Jainam Parikh				
(e)	Enterprises in which relative of key management personnel exercise significant influence				
	JNM Corporation				
	Jainam Commodities Private Limited				
	Jeetyash Infrastructure Private Limited				
	Milanbhai Sureshbhai Parikh HUF				

	Parikh Bharat HUF				
	Sureshchandra Chimanlal Parikh (Huf)				
	Bharat Sureshchandra Parikh (Huf)				
(B)	Details of transactions with related party in the ordinary course of business for the year ended:				
	Particulars		For the year ended March 31, 2023 (in Lakhs)	For the year ended March 31, 2022 (in Lakhs)	As at 31 March 2021 (in Lakhs)
	Revenue from Operation:				
	Revenue From Sale of Services				
	Brokerage Income				
	Bharat Sureshchandra Parikh (Huf)		1,462.84	3.00	0.07
	M/s. Prarthana Enterprise		1,001.53	606.01	450.00
	Mrs. Vidhi D. Parikh		-	0.05	0.01
	Revenue From Other Incidental Services				
	Turnover and Other Charges				
	Bharat Sureshchandra Parikh (Huf)		1,380.54	481.45	
	M/s. Prarthana Enterprise		8,127.57	4,568.21	
	Rent Income				
	Jainam Commodities Private Limited		0.02	-	
	Interest on Margin Funding and late payments				
	Bharat Sureshchandra Parikh (Huf)		347.00	-	
	M/s. Prarthana Enterprise		11,800.00	5,517.03	
	Employee Benefit Expenses				
	Directors Remuneration				
	Mr. Milan S. Parikh		72.00	72.00	24.00
	Mrs. Vidhi D. Parikh		36.00	36.00	7.20
	Mrs. Anal M. Parikh		30.00	30.00	24.00
	Salaries to Key Management Personnel				
	Ms. Meghavi Gonawala		3.28	1.10	-

	Mr. Dishant D. Parikh		60.00	60.00	-
	Ms. Mittal Narendrabhai Shah		0.53	-	-
	Rent Expense:				
	Mr. Milan S. Parikh		5.40	5.40	3.00
	Dividend Paid				
	Milanbhai Sureshbhai Parikh		51.70	-	-
	Dishant Milanbhai Parikh		31.62	-	-
	Anal Milan Parikh		4.87	-	-
	Bharatbhai Sureshbhai Parikh		35.70	-	-
	Jainam Milanbhai Parikh		6.22	-	-
	Vidhi Dishant Parikh		2.02	-	-
	Prarthana Enterprises		307.65	-	-
	Bharat Sureshchandra Parikh (Huf)		3.78	-	-
	Milan Sureshchandra Parikh (Huf)		6.43	-	-
	Sureshchandra Chimanlal Parikh (Huf)		6.30	-	-
	JNM Corporation		0.60	-	-
	Equity Share Capital (including Securities Premium)				
	JNM Corporation		75.00	-	-
	Sale of Investment				
	Milan Suresh Parikh		36.40	-	
	Anal Milan Parikh		26.00	-	
	Milan Suresh Parikh HUF		26.00	-	
	Dishant Milan Parikh		46.80	-	
	Vidhi Dishant Parikh		39.00	-	
	Jainam Milan Parikh		46.80	-	
	Suchi Jainam Parikh		39.00	-	
	All related party transactions entered during the year were in ordinary course of the business and are on arm`s length basis.				
(C)	Amount due to/from related party as on:				
	Particulars		As at 31 March 2023 (in	As at 31 March 2022 (in	As at 31 March 2021

			Lakhs)	Lakhs)	(in Lakhs)
	Other receivables:				
	Receivable for sale of shares in investment				
	Milan Suresh Parikh		33.40	-	
	Anal Milan Parikh		23.00	-	
	Milan Suresh Parikh HUF		23.00	-	
	Dishant Milan Parikh		46.80	-	
	Vidhi Dishant Parikh		36.00	-	
	Jainam Milan Parikh		43.80	-	
	Suchi Jainam Parikh		36.00	-	
	Notes:				
(i)	Personal guarantee also given by Director against overdraft facilities obtained from banks.				
(ii)	Provision for post-employment benefits like gratuity fund and leave encashment are made based on actuarial valuation on an overall Group basis are not included in remuneration to key management personnel.				
(iii)	Transactions pertaining to receipts and payments (including profits earned / loss incurrred by such related parties) in Demat accounts of Related parties are not disclosed separately. Further Closing balances of such Client accounts (Demat account) have not been disclosed.				

[611700] Notes - Other provisions, contingent liabilities and contingent assets

Disclosure of other provisions [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other provisions [Axis]	Other provisions, others [Member]			Other provisions, others 1 [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Other increase decrease in other provisions	10,154.86	381.27		33.84
Total changes in other provisions	10,154.86	381.27		33.84
Other provisions at end of period	11,822.08	1,667.22	1,285.95	200.31
Description of nature of obligation, other provisions	-	-		Gratuity Provision
Description of other provisions, others	-	-		Gratuity Provision

Disclosure of other provisions [Table] **..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other provisions [Axis]	Other provisions, others 1 [Member]		Other provisions, others 2 [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Other increase decrease in other provisions	46.33		2,726.95	334.94
Total changes in other provisions	46.33		2,726.95	334.94
Other provisions at end of period	166.47	120.14	4,227.7	1,500.75
Description of nature of obligation, other provisions	Gratuity Provision		Provision for Expenses	Provision for Expenses
Description of other provisions, others	Gratuity Provision		Provision for Expenses	Provision for Expenses

Disclosure of other provisions [Table] **..(3)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other provisions [Axis]	Other provisions, others 2 [Member]	Other provisions, others 3 [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Other increase decrease in other provisions		7,394.07	0	
Total changes in other provisions		7,394.07	0	
Other provisions at end of period	1,165.81	7,394.07	0	0
Description of nature of obligation, other provisions		Provision For Interest Payable	Provision For Interest Payable	
Description of other provisions, others		Provision For Interest Payable	Provision For Interest Payable	

Disclosure of contingent liabilities [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of contingent liabilities [Axis]	Contingent liability for guarantees [Member]		Other contingent liabilities [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Bank guarantees with exchanges as margin / government authorities (Secured by 25%-50% Fixed Deposit and/or immovable properties)	Bank guarantees with exchanges as margin / government authorities (Secured by 25%-50% Fixed Deposit and/or immovable properties)	Textual information (185) [See below]	Textual information (186) [See below]
Estimated financial effect of contingent liabilities	1,77,400	1,57,900	461.05	461.05

Disclosure of contingent liabilities [Table] **..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of contingent liabilities [Axis]	Contingent liability on disputed income tax [Member]		Contingent liability relating to provisions under companies act [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Disputed income tax demands not provided for	Disputed income tax demands not provided for	Claims against the Company not acknowledged as debts*	Claims against the Company not acknowledged as debts*
Estimated financial effect of contingent liabilities	59.87	59.87	401.18	401.18

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	Textual information (187) [See below]	Textual information (188) [See below]
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]	Textual information (189) [See below]	Textual information (190) [See below]
Whether there are any contingent liabilities	Yes	Yes

Textual information (185)

Description of nature of obligation, contingent liabilities

Disputed income tax demands not provided for , Claims against the Company not acknowledged as debts*, Bank guarantees with exchanges as margin / government authorities (Secured by 25%-50% Fixed Deposit and/or immovable properties)

Textual information (186)

Description of nature of obligation, contingent liabilities

Disputed income tax demands not provided for , Claims against the Company not acknowledged as debts*, Bank guarantees with exchanges as margin / government authorities (Secured by 25%-50% Fixed Deposit and/or immovable properties)

Textual information (187)

Disclosure of other provisions, contingent liabilities and contingent assets [Text Block]

34	Contingent liabilities and Capital Commitment			
(A)	Contingent liabilities:			
	Particulars		As at 31 March 2024	As at 31 March 2023
			Amount in lakhs.	Amount in lakhs.
	Guarantees			
(i)	Bank guarantees with exchanges as margin / government authorities (Secured by 25%-50% Fixed Deposit and/or immovable properties)	1,77,400.00	1,57,900.00	
	Others			
(i)	Claims against the Company not acknowledged as debts*	401.18	401.18	
(ii)	Disputed income tax demands not provided for (Refer notes below)	59.87	59.87	
	Total		1,77,861.05	1,58,361.05
	*Relates to legal claims filed against the Company by our customers / exchange in the ordinary course of business			
	Note :			
(a)	For AY 2013-14, Company has filed an appeal with CIT Appeals against the disputed demand with respect to Income Tax of Rs. 14.87 lakhs against which Company has paid Rs. 2.98 lakhs. The management believes that its position is likely to be upheld in the appellate process and the ultimate outcome of this proceeding will not have a material adverse effect on the Company's financial position and results of operations.			
(b)	For AY 2014-15, Company has filed an appeal with CIT Appeals against the disputed demand with respect to Income Tax of Rs. 7.18 lakhs against which Company has paid Rs.1.44 lakhs. The management believes that its position is likely to be upheld in the appellate process and the ultimate outcome of this proceeding will not have a material adverse effect on the Company's financial position and results of operations.			
(c)	For AY 2016-17, Company has filed an appeal with CIT Appeals against the disputed demand with respect to Income Tax of Rs. 37.82 lakhs against which Company has paid Rs. 7.56 lakhs on August 28, 2023. The management believes that its position is likely to be upheld in the appellate process and the ultimate outcome of this proceeding will not have a material adverse effect on the Company's financial position and results of operations.			
(B)	Capital Commitment:			
	During the year the company has purchased land at Althan,Surat for construction of Corporate Building of the company. The company has entered into an Architectural contract with Essteam Design Services LLP, the contract amount is not ascertainable. (Previous Year March 31, 2023 : Nil)			

Textual information (188)

Disclosure of other provisions, contingent liabilities and contingent assets [Text Block]

Contingent liabilities:				
Particulars		As at 31 March 2023	As at 31 March 2022	As at 1 April 2021
Guarantees				
Bank guarantees with exchanges as margin / government authorities (Secured by 25%-50% Fixed Deposit and/or immovable properties)	157,900.00	74,005.00	35,050.00	
Others				
Claims against the Company not acknowledged as debts*	401.18	78.43	57.34	
Disputed income tax demands not provided for (Refer notes below)	59.87	22.05	22.05	
Total		158,420.93	74,128	35,151.43
*Relates to legal claims filed against the Company by our customers / exchange in the ordinary course of business				
Note :				
For AY 2013-14, Company has filed an appeal with CIT Appeals against the disputed demand with respect to Income Tax of Rs. 14.87 lakhs against which Company has paid Rs. 2.98 lakhs. The management believes that its position is likely to be upheld in the appellate process and the ultimate outcome of this proceeding will not have a material adverse effect on the Company's financial position and results of operations.				
For AY 2014-15, Company has filed an appeal with CIT Appeals against the disputed demand with respect to Income Tax of Rs. 7.18 lakhs against which Company has paid Rs.1.44 lakhs. The management believes that its position is likely to be upheld in the appellate process and the ultimate outcome of this proceeding will not have a material adverse effect on the Company's financial position and results of operations.				
For AY 2016-17, Company has filed an appeal with CIT Appeals against the disputed demand with respect to Income Tax of Rs. 37.82 lakhs against which Company has paid Rs. 7.56 lakhs on August 28, 2023. The management believes that its position is likely to be upheld in the appellate process and the ultimate outcome of this proceeding will not have a material adverse effect on the Company's financial position and results of operations.				
On January 10, 2023 and January 11, 2023, Directorate General of GST Intelligence has performed search on the Company`s Corporate office. On conclusion of Search, Department has demanded Tax amounting to Rs. 27.20 lakhs towards non-reversal of ITC as per section 42 of the CGST Act, Interest of Rs. 18.24 lakhs as per section 50(1) of the GST Act and Penalty of Rs. 4.08 lakhs as per section 122 of the CGST Act. The Company has accepted the demand and paid the GST liability vide DRC-03 on September 5, 2023.				
Capital Commitment:				

There are no outstanding Capital Commitment as on March 31, 2023 (Previous Year March 31, 2022 : Nil and April 1, 2021 : Nil)				

Textual information (189)

Disclosure of contingent liabilities [Text Block]

34	Contingent liabilities and Capital Commitment			
(A)	Contingent liabilities:			
	Particulars		As at 31 March 2024	As at 31 March 2023
			Amount in lakhs.	Amount in lakhs.
	Guarantees			
(i)	Bank guarantees with exchanges as margin / government authorities (Secured by 25%-50% Fixed Deposit and/or immovable properties)	1,77,400.00	1,57,900.00	
	Others			
(i)	Claims against the Company not acknowledged as debts*	401.18	401.18	
(ii)	Disputed income tax demands not provided for (Refer notes below)	59.87	59.87	
	Total		1,77,861.05	1,58,361.05
	*Relates to legal claims filed against the Company by our customers / exchange in the ordinary course of business			
	Note :			
(a)	For AY 2013-14, Company has filed an appeal with CIT Appeals against the disputed demand with respect to Income Tax of Rs. 14.87 lakhs against which Company has paid Rs. 2.98 lakhs. The management believes that its position is likely to be upheld in the appellate process and the ultimate outcome of this proceeding will not have a material adverse effect on the Company's financial position and results of operations.			
(b)	For AY 2014-15, Company has filed an appeal with CIT Appeals against the disputed demand with respect to Income Tax of Rs. 7.18 lakhs against which Company has paid Rs.1.44 lakhs. The management believes that its position is likely to be upheld in the appellate process and the ultimate outcome of this proceeding will not have a material adverse effect on the Company's financial position and results of operations.			
(c)	For AY 2016-17, Company has filed an appeal with CIT Appeals against the disputed demand with respect to Income Tax of Rs. 37.82 lakhs against which Company has paid Rs. 7.56 lakhs on August 28, 2023. The management believes that its position is likely to be upheld in the appellate process and the ultimate outcome of this proceeding will not have a material adverse effect on the Company's financial position and results of operations.			

Textual information (190)

Disclosure of contingent liabilities [Text Block]

31	Contingent liabilities and Capital Commitment						
(A)	Contingent liabilities:						
	Particulars		As at 31 March 2023	As at 31 March 2023	As at 31 March 2022	As at 31 March 2022	As at 31 March 2021
			Amount in Rs.	Amount in lakhs.	Amount in Rs.	Amount in lakhs.	Amount in Rs.
	Guarantees						
(i)	Bank guarantees with exchanges as margin / government authorities (Secured by 25%-50% Fixed Deposit and/or immovable properties)	15790000000	1,57,900.00	7,40,05,00,000	74,005.00	3,50,50,00,000.00	35,050.00
	Others						
(i)	Claims against the Company not acknowledged as debts*		401.18		78.43		57.34
(ii)	Disputed income tax demands not provided for (Refer notes below)		59.87		22.05	22,04,690.00	22.05
	Total		15,79,59,87,136	1,58,420.93	7,40,27,04,690	74,128	3,50,94,09,38
	*Relates to legal claims filed against the Company by our customers / exchange in the ordinary course of business						

	Note :						
(a)	For AY 2013-14, Company has filed an appeal with CIT Appeals against the disputed demand with respect to Income Tax of Rs. 14.87 lakhs against which Company has paid Rs. 2.98 lakhs. The management believes that its position is likely to be upheld in the appellate process and the ultimate outcome of this proceeding will not have a material adverse effect on the Company`s financial position and results of operations.						
(b)	For AY 2014-15, Company has filed an appeal with CIT Appeals against the disputed demand with respect to Income Tax of Rs. 7.18 lakhs against which Company has paid Rs.1.44 lakhs. The management believes that its position is likely to be upheld in the appellate process and the ultimate outcome of this proceeding will not have a material adverse effect on the Company`s financial						

	position and results of operations.
(c)	For AY 2016-17, Company has filed an appeal with CIT Appeals against the disputed demand with respect to Income Tax of Rs. 37.82 lakhs against which Company has paid Rs. 7.56 lakhs on August 28, 2023. The management believes that its position is likely to be upheld in the appellate process and the ultimate outcome of this proceeding will not have a material adverse effect on the Company`s financial position and results of operations.
(d)	On January 10, 2023 and January 11, 2023, Directorate General of GST Intelligence has performed search on the Company`s Corporate office. On conclusion of Search, Department has demanded Tax amounting to Rs. 27.20 lakhs towards non-reversal of ITC as per section 42 of the CGST Act, Interest of Rs. 18.24 lakhs as per

	section 50(1) of the GST Act and Penalty of Rs. 4.08 lakhs as per section 122 of the CGST Act. The Company has accepted the demand and paid the GST liability vide DRC-03 on September 5, 2023.						

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share [TextBlock]	Textual information (191) [See below]	Textual information (192) [See below]
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 117.23	[INR/shares] 61.88
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 117.23	[INR/shares] 61.88
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 100.97	[INR/shares] 61.88
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 100.97	[INR/shares] 61.88
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 384	[shares] 269
Adjusted weighted average shares	[shares] 384	[shares] 269

Textual information (191)

Disclosure of earnings per share [Text Block]

42	Earnings per share		
	The earnings per share are computed by dividing the net profit attributable to the equity shareholders for the year by the weighted average number of equity shares outstanding during the reporting year. The earnings per share is calculated as under :		
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
	Profit attributable to all equity holders	38,814.09	16,622.01
	Weighted average number of shares for basic EPS (A)	331.11	268.64
	Basic Earning Per Share (FV of Rs.10 each)	117.23	61.88
	Potential number of Equity share on account of conversion of Preference shares (B)	53.31	-
	Weighted average number of shares used in computing Diluted Earnings per Equity Share (A+B)	384.42	268.64
	Diluted Earning per share (in Rs.) (FV of Rs.10 each)	100.97	61.88
	Note:		
	The company has issued equity shares & preference shares during the year & accordingly weighted average method is used in calculation of basic & diluted earning per share.		

Textual information (192)

Disclosure of earnings per share [Text Block]

39	Earnings per share		
	The earnings per share are computed by dividing the net profit attributable to the equity shareholders for the year by the weighted average number of equity shares outstanding during the reporting year. The earnings per share is calculated as under :		
	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
	Profit attributable to all equity holders	16,622.01	11,172.35
	Weighted average number of shares for basic EPS (A)	268.64	233.34
	Basic Earning Per Share (FV of Rs.10 each)	61.88	47.88
	Potential number of Equity share on account of conversion of Preference shares (B)	-	4.59
	Weighted average number of shares used in computing Diluted Earnings per Equity Share (A+B)	268.64	237.93
	Diluted Earning per share (in Rs.) (FV of Rs.10 each)	61.88	46.96
	Note:		
	The Company has converted all of its preference shares into equity during the previous year ended on March 31, 2022 and accordingly, there are no preference shares which were required to be considered for the calculation of diluted earnings per share for the year ended March 31, 2023.		

[610900] Notes - First time adoption

Disclosure of equity Ind AS adjustment [Table] **..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

Ind AS adjustment for equity [Axis]	One	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Ind AS Adjustment for equity	0	0
Disclosure of equity Ind AS adjustment [Line items]		
Description of Ind AS adjustment	NA	NA
Ind AS Adjustment for equity	0	0
Ind AS Adjustment for equity	0	0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of first-time adoption [TextBlock]		Textual information (193) [See below]
Whether company has adopted Ind AS first time	No	Yes
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		Textual information (194) [See below]
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0

Textual information (193)

Disclosure of first-time adoption [Text Block]

43	First time adoption of Ind AS:				
	For reporting periods up to and including the year ended March 31, 2022, the Group prepared its Consolidated financial statements in accordance with Indian GAAP. The Group has prepared its financial statements in accordance with Ind AS prescribed under section 133 of the Act and other accounting principles generally accepted in India and as notified by Ministry of Corporate Affairs with the transition date being April 1, 2021. The impact of transition has been provided in the Opening Reserves as at April 1, 2021.				
	In preparing these Consolidated financial statements, the Group has opted to avail the choices available for certain transitional provisions within Ind AS 101, `First time adoption of Indian Accounting Standards`, which offers exemption from applying specified Ind AS retrospectively. The most significant of these provisions are in the following areas:				
	i. Deemed cost for property, plant and equipment and intangible assets				
	The Group has elected to continue with the carrying value for all of its property, plant and equipment and intangible assets as measured as per the previous GAAP and used that as its deemed cost as at the date of transition.				
	ii. Classification and measurement of financial assets				
	At the transition date, the Group assessed the conditions for classification of financial assets and accordingly classified its financial assets at either amortised cost, fair value through other comprehensive income or fair value through profit and loss account, as appropriate, under the provisions of Ind AS 109, `Financial Instruments`.				
	iii. De-recognition of financial assets				
	The Group has elected to not recognise financial assets or financial liabilities which were de-recognised in accordance with its previous GAAP as a result of transactions that occurred before the transition date.				
	iv. Revenue from contracts with customers				
	The Group has availed the following practical expedients in applying the standard retrospectively:				
	a. For completed contracts within the same annual reporting period, no restatement has been done;				

	b. For completed contracts that have variable consideration, the Group has used the transaction price at the date the contract was completed rather than estimating variable consideration amounts in the comparative reporting periods; and				
	c. For all reporting periods presented before the beginning of the first Ind AS reporting period, no disclosures of the amount of transaction price allocated to the remaining performance obligations have been done.				
	v. Investments in subsidiaries				
	The financial statements prepared are separate financial statements. The Group has elected to measure investment in subsidiaries at deemed cost (previous GAAP carrying amount) as per Ind AS 27.				
	Reconciliation of net worth and net income between Indian GAAP and Ind AS Consolidated financial statements.				
	A. Reconciliation of shareholders` equity as per Indian GAAp and Ind AS Consolidated financial statements				
				(Rs. in lakhs)	
	Particulars	Note	As at April 01, 2021	As at March 31, 2022	
	Net-worth as per Indian GAAP		20,827.04	38,705.97	20827.04
	Adjustments under Ind AS :				
	Fair valuation of securities	(a)	1,684.58	(548.05)	
	Derivative Financial Instrument	(b)	3.68	1,264.20	
	Depreciation	(c)	(5.81)	(36.69)	
	Gratuity	(d)	(33.57)	(51.29)	
	ECL	(e)	(418.48)	(623.91)	
	Others	(g)	27.92	29.83	
	Deferred tax on above adjustments	(f)	(422.05)	(158.10)	
	Total impact on net worth		836.26	(124.00)	
	Total shareholders` equity as per Ind AS consolidated financial statements		21,663.30	38,581.97	
	B. Reconciliation of net profit as per Indian GAAP and Ind AS Consolidated financial statements				
			(Rs in lakhs)		
			For the year		

	Particulars	Note	ended March 31, 2022		
	Net Profit as per Indian GAAP		12,199.00		
	Adjustments on account of:				
	Depreciation	(a)	(30.88)		
	Fair valuation of securities	(b)	(2,232.63)		
	Equity Stock Option Payable	(c)	440.10		
	Derivative Financial Instrument	(d)	820.41		
	CSR Expense	(e)	(2.44)		
	Deferred Tax Adjustments	(f)	284.35		
	Gratuity	(g)	(99.46)		
	ECL	(h)	(205.42)		
	Other	(i)	(0.67)		
	Net profit as per Ind AS Consolidated financial statements		11,172.35		
	Re-measurement of net-defined employee benefits plan		81.75		
	Foreign Currency Translation Reserve		5.20		
	Deferred Tax benefit/(expense)		(20.57)		
	Total comprehensive income as per Ind AS consolidated financial statements		11,238.72		
	C. Reconciliation of Statement of cash flows				
	There were no material differences between the Statement of Cash Flows presented under Ind AS and the previous GAAP.				
	Notes to the reconciliations.				
	(a) Valuation of debt and equity securities:				
	Under Indian GAAP, investments that are acquired with the intention of holding them for not more than one year from the date on which such investments are made, are considered as current investment and shown as Inventories (Securities for trade). Investments acquired with the intention of holding for more than one year from the date on which such investments are made are classified as long-term investments. The securities held as securities for trade is carried at cost or market value, whichever is lower. Accordingly, only mark-to-market losses on securities held as securities for trade is recognised in the statement of profit and loss while gains are ignored. Long term investments are carried at acquisition cost after providing for diminution in value, if such diminution is other than of a temporary nature. As per Ind AS, all financial assets have to be classified at `amortised cost`, `fair value through other comprehensive income` or `fair value through profit and loss`. These classifications are based on the business model test and the contractual cash flow test. Under Indian GAAP, unrealized gains were not accounted in the books.				

	Under Ind AS, unrealized gains have been accounted in the statement of profit and loss.				
	(b) Lease rent escalation:				
	Under Indian GAAP, lease payments under an operating lease are recognised as an expense in the statement of profit and loss on a straight-line basis over the lease term, unless another systematic basis is more representative of the time pattern of the users benefit. Under Ind AS, lease payments under an operating lease are recognised as an expense in the statement of profit and loss on a straight-line basis over the lease term unless (a) another systematic basis is more representative of the time pattern of the user`s benefit; or (b) the payments to the lessor are structured to increase in line with expected general inflation for cost increases. The Group has accounted for the lease payments without considering the straight lining effect over the lease term.				
	(c) Impairment of financial assets:				
	Under Indian GAAP, the Group recognized impairment on loans and trade receivables based on the ageing of the due balance. Under Ind AS, the Group applies the expected credit loss model (ECL) for measurement and recognition of impairment loss. The loans are categorized and the 12 month or lifetime expected loss as applicable is calculated. The Group recognizes lifetime expected credit loss for trade receivables. The Group considers outstanding for more than 90 days for calculation of expected credit loss.				
	(d) Deferred tax asset/liability				
	The transitional Ind AS adjustments has led to temporary differences in the tax and accordingly deferred tax impact on these adjustments has been accounted.				

Textual information (194)

Disclosure of reconciliation of equity from previous GAAP to Ind AS [Text Block]

	Reconciliation of net worth and net income between Indian GAAP and Ind AS Consolidated financial statements.			
	A. Reconciliation of shareholders` equity as per Indian GAAp and Ind AS Consolidated financial statements			
				(Rs. in lakhs)
	Particulars	Note	As at April 01, 2021	As at March 31, 2022
	Net-worth as per Indian GAAP		20,827.04	38,705.97
	Adjustments under Ind AS :			
	Fair valuation of securities	(a)	1,684.58	(548.05)
	Derivative Financial Instrument	(b)	3.68	1,264.20
	Depreciation	(c)	(5.81)	(36.69)
	Gratuity	(d)	(33.57)	(51.29)
	ECL	(e)	(418.48)	(623.91)
	Others	(g)	27.92	29.83
	Deferred tax on above adjustments	(f)	(422.05)	(158.10)
	Total impact on net worth		836.26	(124.00)
	Total shareholders` equity as per Ind AS consolidated financial statements		21,663.30	38,581.97
	B. Reconciliation of net profit as per Indian GAAP and Ind AS Consolidated financial statements			
			(Rs in lakhs)	
	Particulars	Note	For the year ended March 31, 2022	
	Net Profit as per Indian GAAP		12,199.00	
	Adjustments on account of:			
	Depreciation	(a)	(30.88)	
	Fair valuation of securities	(b)	(2,232.63)	
	Equity Stock Option Payable	(c)	440.10	
	Derivative Financial Instrument	(d)	820.41	
	CSR Expense	(e)	(2.44)	
	Deferred Tax Adjustments	(f)	284.35	
	Gratuity	(g)	(99.46)	
	ECL	(h)	(205.42)	

	Other	(i)	(0.67)	
	Net profit as per Ind AS Consolidated financial statements		11,172.35	
	Re-measurement of net-defined employee benefits plan		81.75	
	Foreign Currency Translation Reserve		5.20	
	Deferred Tax benefit/(expense)		(20.57)	
	Total comprehensive income as per Ind AS consolidated financial statements		11,238.72	